

THE
HISTORY
OF OUR
NATIONAL DEBTS

AND

TAXES,

FROM

The Year MDCLXXXVIII,

TO THE

Present Year MDCCLI.

PART II

L O N D O N:

Printed for M. COOPER, at the GLOBE, in
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HISTORY

OF OUR

NATIONAL DEBTS

AND

ERRATA. PART I.

P. 46. L. ult. after foreign, add, *for two Years from March 1, 1696-7.* P. 64. L. 26. for *Cyders*, r. *Cyders*. P. 79. L. 26. for 500,000, r. 50,000.

PART II.

P. 4. L. 13, 14, 15. r. called *The Subsidy and One per Cent. Outwards*. This likewise was established in King Charles's Reign, and continued—P. 31. L. 23. dele, and 7th, r. Branch. P. 38. L. 29. for 5, r. 6. P. 99. L. 19. for 2, r. 3. P. 103. L. 18. for 5, r. 6. L. 21. for 15, r. 16.

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PART II.

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**THE
HISTORY
OF OUR
National Debts and Taxes, &c.**

**PART II.
INTRODUCTION.**

AS a new War, and a more heavy and dangerous War than the former, was now become almost inevitable, it might have been expected, that the Maxim of never allowing the annual Expence to exceed the annual Income of the Publick, would now have been established both by our Ministers and our Parliament; and that in Consequence of this, our Ministers would have taken Care not to engage the Nation in any greater Expence than was absolutely necessary, and on the other Hand, that the Parliament would have taken Care to increase the annual Income of the Publick, in Proportion to the necessary increased Expence. The Power of the House of Bourbon

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was now indeed become formidable ; but there was not a Nation in *Europe* that had not more to fear from the increased Power of that House than this Nation had, because we were then able to have carried on a Naval War with Success, against the united Power of *France* and *Spain* ; therefore our Ministers might have told the other States of *Europe* who were then courting our Alliance, that we would engage to carry on the War by Sea, but must leave them to carry it on by Land, without any Assistance from us, unless our Success at Sea should enable us to contribute likewise for that Purpose. And as the Revolution Government was now firmly established, our Parliament might have ventured to have raised more Money within the Year, than could safely be done for some Time after King *William's* Accession.

But during all that King's Reign, it may be supposed that a foreign Influence prevailed a little too much at Court ; and during most of Queen *Anne's* it was a Misfortune to the Nation, that her greatest Favourite and Chief Counsellor was bred a General and not an Admiral, which made us, in her Reign, take upon ourselves at least as great a Share of the War upon the Continent, as we had done in the former ; and during both these Reigns, as well as ever since, our rich Men have shewn too great an Inclination to fix the chief Burden of the Publick Expence upon the Shoulders of the Poor, which is far from being peculiar to this Country ; for from the Opposition made in *France* to the Tax called the 20th Penny, which in this Country would be called a Land-Tax of One Shilling in the Pound, we may see, that this Inclination prevails as much in *France* as it does in *England* ; but as the Rich have not in that Kingdom such an irresistible Influence upon the Government as in this, it is probable this

Tax

Tax will not only be established, but equally imposed and effectually raised, upon all annual Profits either from Land, Money, Trade or Business; for if they can do this for a few Years, they may in Time of War increase it to *Two*, perhaps *Four* *Shillings* in the *Pound*, in which Case they may abolish all the Taxes they now have that any way affect their Commerce or Manufactures: An Event we have more Reason to dread, than any Addition they can make to their Territories in *Europe*.

S E C T. I.

Taxes subsisting at the End of K. WILLIAM's Reign.

FROM these Observations we may trace the Causes of the astonishing Increase of our Debts and Taxes, during the ensuing War, which I am now to give an Account of; but before I begin, I shall give a short Sketch of the Debts and Taxes subsisting at the Beginning of *Queen Anne's* Reign, that the Reader may see how the Branches of our publick Revenue have been multiplied, increased, or continued, from Reign to Reign, ever since the Revolution.

As our Taxes were now become pretty numerous, I shall divide them into Customs, Excises, and Inland Duties.

By Customs I mean those Duties that are payable at the Custom-house upon the Importation of Goods; and to what I have said of Tonnage and Poundage in the first Section of the first Part, I shall now add, that the Branch of the publick Revenue, properly called *Customs*, consists of five several Parts, or Branches, called, 1. *The Old Subsidy, or Subsidy Inwards.* 2. *The Petty Custom, or Alien's Duty.* 3. *The Additional Duty.* 4. *The One per Cent. Inwards.* And 5th, *The Composition on Petty Seizures.*

Seizures. All of which had been established during the Reign of King *Charles the Second*, under the Title of *Tonnage and Poundage*, and were subsisting at the End of King *William's* Reign, under the Title of Customs, having been continued till 1706. by the 5th Money-Act, *W. III.* Parl. 1. Sess. 2. This therefore I shall reckon the first Branch of the publick Revenue which I rank under the Head of Customs; and for a particular Explanation of which I must refer the Reader to *Mr. Crouch's Complete View of the BRITISH Customs.*

The 2d Branch I shall reckon that which is called *The One per Cent. outwards.* This likewise was established by the Act of Tonnage and Poundage in King *Charles's* Reign, and with that Act continued in Force at the End of King *William's*; but as most sort of Goods have been for the Benefit of Commerce exempted from paying this Duty upon Exportation, it can now produce but little.

The 3d is that called *The Impost on Wines and Vinegar*, first granted to King *James the Second*, for a short Term, which, when I began the first Part of this History, I thought had been suffered to expire, but I soon found that no such Favour is ever to be expected, for it was continued all King *William's* Reign, and by the 5th Money-Act, *W. III.* Parl. 1. Sess. 2. it was farther continued to the 1st of *August* 1706.

The 4th is that called *The Impost on Tobacco*, first granted to K. *James the Second*; for this likewise, I find, was not allowed to expire, but by the last mentioned Act was continued to the same Time. The Duty, indeed, upon Sugar, first granted at the same Time, was suffered to expire, at the End of the Time for which it was first granted, for the Encouragement of our *Sugar Colonies*, as they were then at a great Expence in providing for their Defence

fence against the *French*, who threatened them daily with an Invasion; for during the War both in King *William* and Queen *Anne's* Reign, we had such a Concern for our Allies, and were so intent on prosecuting the War upon the Continent of *Europe*, that we entirely neglected the Advantages we might have reaped in *America*, so that the *French* did us more Mischief in that Part of the World, than we did to them.

The 5th is that called *The Coinage*, being the 10th Branch of the Revenue subsisting at the Revolution, which by the 3d Money-Act, *W. III.* Parl. 3. Sess. 1. was continued for Seven Years.

The 6th is That *Coal Duty* which came in Place of the 11th Branch of the Revenue subsisting at the Revolution by the 4th Money-Act, *W. III.* Parl. 1. Sess. 2. and was to continue to September 29, 1716.

The 7th is that called *The Impost* 1690, first imposed (upon no less than 55 several sorts of Goods, and consisting of different Duties almost upon every sort) by the 3d Money-Act, *W. & M.* Parl. 2. Sess. 2. and by the 5th Money-Act, *W. 3.* Parl. 1. Sess. 2. continued to the 1st of August 1706.

The 8th is that called *The Impost* 1692-3, first established (upon 72 several sorts of Goods particularly named, consisting of different Duties almost upon every sort; and upon all other Goods not particularly rated in the first Book of Rates, except Mum and Goods particularly charged with the former Impost, *One Shilling* in the *Pound*) by the third Money-Act, *W. & M.* Parl. 2. Sess. 4. and by the said Act, *W. III.* Parl. 1. Sess. 2. continued to the 1st of August 1706.

The 9th is that called *The Excise on Salt*, because it was put under the Management of the Commissioners of Excise, but as it is paid upon the

Importation of Foreign Salt, I place it under the Head of Customs. It is a Duty of 3d. per Gallon first imposed by the 3d Money-Act, *W. & M.* Parl. 2. Sess. 5. and by the 7th Money-Act, *W. III.* Parl. 1. Sess. 1. continued for ever.

The 10th is that called *The New Duty on Spices and Pictures*, first granted by the 5th Money-Act, *W. & M.* Parl. 2. Sess. 6. and continued to May 1, 1706, by the 3d Money-Act, *W. III.* Parl. 3. Sess. 1. when the Duty extended likewise to Coffee, Tea, and Chocolate, not imported from the usual Place of Shipping, but such Importation is now prohibited.

The 11th is that called the 2d 25l. per Cent. on *French Goods*, granted for 21 Years by the 5th Money-Act, *W. III.* Parl. 1. Sess. 1.

The 12th is that called *The New Duty and Additional Duty on Coals, Culm and Cynders*, first granted by the 6th Money-Act, *W. & M.* Parl. 2. Sess. 6. but next Year taken off, and again imposed by the 3d Money-Act, *W. III.* Parl. 1. Sess. 3. and the 2d Money-Act, *W. III.* Parl. 2. Sess. 1. by which Acts it was to continue to May 15, 1703.

This Duty has something very extraordinary in it, for it is payable upon Coals, &c. brought Coastwise as well as imported from beyond Sea.

The 13th is that called *The New or further Subsidy*, or a New Duty of Tonnage and Poundage, first granted by the 5th Money-Act, *W. III.* Parl. 1. Sess. 3. for his Majesty's Life.

The 14th is that called *The New Duty on Whale-fins*, first granted by the 12th Money-Act of the last-mentioned Parliament, together with a Duty upon *Scottish Linnen* called Twill and Ticking, both which were to continue to July 10, 1706.

The 15th is that called *The further Duty on Salt imported*, which was a Duty of 7d. per Gallon, imposed

imposed by the 11th Money-Act, *W. III. Parl. 1. Sess. 3.* and to continue *for ever.*

The 16th is that called *The Fifteen per Cent. on Muslins*, first granted by the 2d Money-Act, *W. III. Parl. 2. Sess. 2.* and by the 3d Money-Act of the next Session continued to *September 30, 1706.*

The 17th is that called *The Excise upon Foreign Liquor imported*, which I put under the Head of Customs, because it was always levied by the Collectors of the Customs, by Vertue of a Power from the Commissioners of Excise. This Duty was granted and continued by the several Acts which granted or continued our Excises upon home-made Liquors; for as often as an Excise was granted on the latter, proportionable higher Duties were granted on all such Liquors imported, besides the Customs to which they are otherwise liable.

To these I shall add 18th, A Duty imposed by an Act of the 9th and 10th of King *William*, and appropriated to the *African Company*, for enabling them to maintain their Forts on the Coast of *Africa*, which was a Duty of *10 l. per Cent. ad valorem* upon all Goods exported by the Company or others (the Company's exclusive Privilege being by this Act abolished) to any Place upon that Coast, between *Cape Mount* and the *Cape of Good Hope*; and another *10 l. per Cent. ad valorem* upon all Goods imported from any Place on that Coast, between *Cape Blanco* and *Cape Mount*, except Gold, Silver, or Slaves, which were to pay nothing, and Red Wood, which was to pay but *5 l. per Cent.* which Act was to be in Force for 13 Years; but never, I believe, produced much to the Company, because no proper Regulation was made for carrying it into Execution, by making Ships designed thither take Passes, and making them seizable if they appeared upon that Coast without a Pass. Indeed, it was lucky the

Act was not made executable, for if it had, it would have put an End to our *African Trade*, because no Trade in the World where Foreigners can interfere, can bear a Tax of 10 *l. per Cent.* much less one of 20.

And that I may omit nothing, I shall likewise add 10th, The Duties called *Prisage* and *Butlerage*, hereditarily belonging to the Crown by its Prerogative, and therefore generally granted by Patent to private Men, as the Hereditary Excise would probably have been, if it had not been prevented by an Act of the last of King *William* and first of Queen *Anne* after-mentioned.

These were the several Branches of the Customs subsisting at the End of King *William's* Reign; and of these the Reader may observe, that only the first *Six*, the 17th and the 19th subsisted at the Revolution; and that no one Branch of the Customs then subsisting, was allowed to expire, but the Duty upon Sugar granted first to King *James*, and the 8th Branch of that Revenue, both which were amply replaced by new Duties; for Sugar was made liable to the new or further Subsidy; and for all the Duties comprehended under the 8th Branch of the Old Revenue, they were much more than compensated by the New Duties laid upon *French* and *Indian* Goods, Silks, Brandies, &c. as any one may see by looking over the Goods made liable to those New Duties.

I shall likewise observe, that of the eight Branches of the Customs subsisting at the Revolution, four only were considerable, or such as could load the Merchant with any great Advance of Money upon Importation or Exportation; for the 5th, 6th, 17th, and 19th Branches above-mentioned, were so inconsiderable, that they were hardly worth Notice; but the many new Branches added

added during the Reign of King *William*, especially the two Imposts of 90 and 92, made the Business of a Merchant a perfect Mystery in this Kingdom, and put every Merchant to such an Advance of Money for paying the Duties upon Importation, that a much greater Stock of ready Money was required for carrying on an extensive Commerce, than was formerly necessary for carrying on a Commerce equally extensive.

I know it may be said, that with respect to most of the Duties above-mentioned, the Merchant might give Bond for the Duty, which Bond was to be vacated upon Exportation; but as Merchants are allowed at the Rate of 10 *l. per Cent.* for prompt Payment, no Merchant will ever give Bond for the Duties, if he has Money of his own, or can raise it upon his Credit at legal Interest, for making prompt Payment; therefore the giving Bond for the Duty must always be an Impeachment of a Man's Credit; and besides, as he must have one or two Friends to join with him in the Bond, it subjects him to the Inconvenience of troubling his Friends, and the Danger of being obliged to become Security for others; for he who asks must grant in his Turn; and no Man who stands Security for others, can ever be sure of his own Circumstances, an Extent may strip him of all he has, when from his Books he justly supposes himself to be in Affluence.

Thus it is evident, that after these heavy Duties were laid upon Importation, no cautious Dealer could carry on such an extensive Commerce as he might have done formerly upon the same Stock of ready Money; but to render this more plain, suppose a Merchant has Advice from a Correspondent in one Foreign Country, that a certain sort of Commodity is then vastly cheap in that Country,
and

and has at the same Time Advice from a Correspondent residing in another Foreign Country, that the same sort of Commodity is then, or will very soon be dear in that Country, so that 20 *l. per Cent.* Profit may be made in a Year or two, by purchasing in one Country and sending it to be sold in another. And suppose that the Merchant who has these Advices, has 10,000 *l.* ready Money at Command, and that he may import this Commodity into this Kingdom Duty-free. In these Circumstances he will of Course invest his whole 10,000 *l.* in the Purchase of this Commodity, and by exporting it again, he will in a Year or two add 2000 *l.* to his own, and consequently to the National Stock of the Kingdom. But if he must pay at the Rate of 5000 *l.* for Duties upon Importation, he can invest but 6600 *l.* of his Money in the Purchase of that Commodity, and consequently can add but 1320 *l.* either to his own Stock, or the Stock of the Nation; because he must reserve Money in his Hands for paying the Duties upon Importation.

These Duties must therefore cramp and diminish the Trade of every Individual, and as the Publick consists of the collective Body of Individuals, they must consequently cramp and diminish the Trade of the Nation. But this of laying high Duties upon Importation, was not the only Injury we did to our Trade; for by making those Duties a Fund for borrowing Money at Interest, we diminished the National Stock of Money ready to be employed in Trade, as we thereby furnished our rich moneyed Men with an Opportunity to get an Interest for their Money, without lending to Merchants or others employed in Trade. To illustrate this, I shall suppose my Merchant above-mentioned to have no ready Money of his own, besides what is necessary for carrying on the Projects of Trade he is already engaged

engaged in, but that he can borrow 10,000*l.* from a Person, who will be glad to let it lie in his Hands for two or more Years at common Interest. In this Case he will certainly borrow the Money, and take Advantage of the Advice he has received, because at the End of two Years he can repay the Principal with Interest, and put 1000*l.* clear into his own Pocket. by which Means he adds 1000*l.* to the Stock of the Lender, 1000*l.* to his own, and consequently 2000*l.* to the Stock of the Nation; but if the publick Funds have absorbed the Money of all the rich moneyed Men, so that no Money can be borrowed for any long certain Time upon personal Credit, he can make no Advantage of the Advice he has received, and the Nation thereby loses the Opportunity of having 2000*l.* added to its Stock of ready Money.

I hope I have in so clear a Light stated the Injuries our Trade receives, by laying high Duties upon Importation, and making those Duties a Fund for borrowing Money at Interest, that the most ignorant of the Nature of Trade may plainly perceive them. I hope every one will from thence see that publick Credit and private Credit must always be like two Buckets in a Well, when the former is full, the latter must necessarily be empty; for which Reason I have never had so favourable an Opinion of what is called a flourishing State of publick Credit, as this Nation has by the Art of Ministers been induced to form. Whilst we are in Debt it will be of Use in assisting us to reduce the Interest payable upon our publick Funds; but if we were once out of Debt, I could wish that the Publick never had Credit for a Shilling more than could be satisfied within the Year, by the Supplies annually granted by Parliament. And whilst we have no way of supporting a War but by running
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more and more in Debt yearly, I shall always be ready to excuse a Minister's being extremely cautious of involving us in any War, the Prosecution of which must be precarious, while it depends upon the Preservation of publick Credit, which may most probably fail us when we have most Occasion for it, that is to say, when we have met with a signal Defeat, or any other extraordinary Mischance in the Prosecution of the War.

After these Remarks upon our Customs, I shall next give the Excises, subsisting at the End of King *William's* Reign, which were as follow, viz.

I. That called at the Revolution *The Temporary Excise*, which was continued to King *William* and Queen *Mary* for their Lives, and the Life of the Survivor of them, *W. & M. Parl. 2. Sess. 1.*

II. That called at the Revolution *The Hereditary Excise*, which having been granted to King *Charles the Second*, his Heirs and Successors, must always belong to the King in Right of his Crown.

III. *A New Excise* granted to King *William* and Queen *Mary*, their Heirs and Successors, for 99 Years, from January 25, 1692-3, by 2d Money-Act, *W. & M. Parl. 2. Sess. 4.*

IV. *A second New Excise* granted to them, their Heirs and Successors, for 16 Years, from May 17, 1697, by 3d Money-Act, *W. & M. Parl. 2. Sess. 5.*

V. *A third New Excise*, granted to them, their Heirs and Successors, from the same Day, without Limitation of Time, by the 5th Money-Act of the same Session.

VI. *An*

VI. *An Excise upon Salt*, first granted to them from *March 25, 1694*, to *May 17, 1697*, by said 3d Money-Act, *W. & M. Parl. 2. Sess. 5.* and continued to his Majesty, his Heirs and Successors, for ever, by the 7th Money-Act, *W. III. Parl. 1. Sess. 1.*

VII. *A second Excise upon Salt*, granted to King *William*, his Heirs and Successors, for ever, by the 11th Money-Act, *W. III. Parl. 1. Sess. 3.*

VIII. *An Excise on Malt, &c.* now commonly called *The Malt Tax*, first granted to King *William* by the 7th Money-Act, *W. III. Parl. 1. Sess. 2.* and revived and continued to *June 24, 1703*, as I shall hereafter mention.

IX. *An Excise on Sweets*, over and above the Excise imposed by the said *Malt Tax*, or any former Duty, was granted to King *William* until the 25th of *March 1706*, by the 2d Money-Act, *W. III. Parl. 2. Sess. 1.*

X. *An Excise on Spirits or Low Wines* having been before granted, was, upon the Expiration of the former, granted a-new, to commence the 25th of *March 1701*, and to continue until the 25th of *March 1706*, by the 3d Money-Act, *W. III. Parl. 3. Sess. 1.*

All these I call Excises, because they were levied and collected by the Commissioners, and regulated by the Laws of Excise, which subjected those liable to them to many Hardships, Inconveniences and Dangers; and as the Commissioners had a Power to mitigate the Penalties incurred, it gave them

them almost an arbitrary Power over the Dealers in these Commodities, who were always in Danger of incurring some or other of the Penalties, by the Fault or Fraud of their Servants, and in such Cases depended upon the arbitrary Will of the Commissioners for a Pardon under the Name of a Mitigation, which must make them more submissive in their Way of voting at Elections, than any *Englishman* ought to be; and yet no less than Eight of these Ten Branches of Excise, were introduced since the Revolution.

I come lastly to those Branches of the publick Revenue, subsisting at the Accession of *Queen Anne*, which I have ranked under the Head of *Inland Duties*, and were as follow, viz.

I. *The Post-Office Revenue*, or Duty upon Letters sent by the Post, which having been granted to *King Charles the Second*, his Heirs and Successors, for ever, belonged to *King William* in Right of his Crown, and received no Addition during his Reign.

II. The several small Branches and casual Profits arising to the Crown by *Wine Licences*, *Seizures*, &c.

III. *The first Stamp-Duty*, granted to *King William* and *Queen Mary*, for four Years from *June 28*, 1694, by the 6th Money-Act, *W. & M. Parl. 2. Sess. 5.* and continued to the 1st of *August*, 1706, by the 5th Money-Act, *W. III. Parl. 1. Sess. 2.*

IV. *The Duty upon Hackney Coaches*, granted to *King William* and *Queen Mary*, without Limitation of Time, by the 7th Money-Act, *W. & M. Parl. 2. Sess. 5.*

V. *The*

V. *The Duty on Marriages, Births and Burials, &c.* first granted to King *William* and Queen *Mary*, for five Years, from *May* 1, 1695, by the 4th Money-Act, *W. & M.* Parl. 2. Sess. 6. and continued to the 1st of *August* 1706, by the said 5th Money-Act, *W. III.* Parl. 1. Sess. 2.

VI. *The Duty on Houses and Windows*, granted to King *William* for seven Years, from *March* 25, 1696, by the 4th Money-Act, *W. III.* Parl. 1. Sess. 1. and continued by the said 5th Money-Act to the same Day.

VII. *The Duty on Hawkers and Pedlars*, first granted to King *William* for one Year, by the 9th Money-Act, *W. III.* Parl. 1. Sess. 2. Next Session continued to *June* 24, 1701, and afterwards continued to *June* 24, 1706, by the 3d Money-Act, *W. III.* Parl. 3. Sess. 1.

And VIII. *The second Stamp Duty*, granted to King *William*, his Heirs and Successors, for ever, by the 7th Money-Act, *W. III.* Parl. 1. Sess. 3.

Of these *Eight Branches of Inland Duties*, no less than *Six* were introduced since the Revolution; and when we consider that many of these Customs, Excises, and Inland Duties affect the Necessaries of Life, or at least the indispensable Conveniencies of Life, as well as some of the Materials necessary for working up our Manufactures; and that when a Tax is laid upon any Commodity, the Dealers in that Commodity always do, and indeed must raise the Price a great deal more than the Tax laid upon it, in order to make good the Interest of the Money they advance for paying that Tax, and the Risk they run of losing it by bad Debts, we cannot be

be at a Loss to find the true Cause of the Increase of Wages, and the advanced Price of all Manufactures in this Country; without maliciously imputing it to the Idleness or Extravagance of our People; for the Labourer must live by his Wages, and he that employs him by his Profits; and if by Taxes you increase the necessary Expence of both, the former must have higher Wages, and the latter greater Profits, otherwise the one must starve, and the other become Bankrupt.

S E C T. II.

Debts remaining due at Queen ANNE's Accession.

HAVING thus given an Abstract of the several Taxes, I shall next give a general Account of the Debts subsisting at *Queen Anne's Accession*; for to be particular would be tedious, and would require too great a Number of Accounts; for which Reason I shall refer the Reader to the last Account annexed to the former Part of this History, by which he will find, that from *November 5, 1688*, to *Lady-Day 1702*, there was but 10,066,777*l.* borrowed more than was in that Time repaid by the Funds established for that Purpose; and as there could be then no great Arrear due to the Army or Navy, as great Part of the former was charged on the *Irish* Forfeitures, we may reckon this near the whole that was due at that Time, of which above 2,300,000*l.* had arisen by the Deficiencies of the Funds established for Satisfaction of the Principal and Interest of the Monies borrowed on the Credit of the same, as will appear from an Act passed the first Year of *Queen Anne's* Reign.

The remaining Part of this Debt must have arisen either from the Deficiencies of the Provisions made

made by each Session, or from the Deficiencies of the Funds established for making good those Provisions; or thirdly, from Services incurred and not provided for by Parliament. As to the first, they will appear from the State I have made of the Supplies and Provisions of each Session. As to the 2d, they were provided, or intended to be provided for, by the 5th Money-Act, W. III. Parl. 1. Sess. 2. and some other Acts mentioned in the first Part of this History; and as to the 3d, what remained due upon that Account, will best appear from the Total Sums for the Services incurred, or to be incurred, granted by each Session, as follows, viz.

Total Sums granted.			
	l.	s.	d.
By W. & M. Parl. 1. Sess. 1.	1,657,053	13	2
Sess. 2.	2,000,000	0	02
Parl. 2. Sess. 1.	1,200,000	0	03
Sess. 2.	4,656,255	0	0
Sess. 3.	3,676,677	16	3
Sess. 4.	4,017,080	9	6
Sess. 5.	5,420,581	9	9
Sess. 6.	5,213,481	10	7
By W. III. Parl. 1. Sess. 1.	5,039,853	19	11
Sess. 2.	5,076,078	19	11
Sess. 3.	3,111,210	18	1
Parl. 2. Sess. 1.	2,350,000	0	0
Sess. 2.	1,430,000	5	4
Parl. 3. Sess. 1.	2,587,083	2	6
By Parl. 4. of W. III. and 1st of Queen Anne, Sess. 1.	3,551,460	4	0
Total	50,986,817	6	2

Intend his Majesty 600,000. I. That whoever should Fleet,

In this Account I have not included any of the Sums of Money granted by Parliament for making good the Deficiencies of former Funds; but then as Services were several Times provided for without ascertaining the Sums necessary for them, an uncertain Addition must be made to this Total on that Account, and we must likewise add the Expence of the Civil List yearly, which we may reckon at 700,000 *l. per Annum*, arising from the Hereditary Revenue, or from Temporary Grants made by Parliament, and which from the 5th of *November* 1688, to *November* the 5th, 1702, being 14 Years, amounts to the Sum of 9,800,000 *l.* This being added to the former Total, makes in the whole 60,786,817 *l. 9 s. and a Half-penny*, to which being added, the Debt remaining due, exclusive of the Deficiencies above-mentioned, being 7,700,000 *l.* it amounts to 68,486,817 *l. 9 s. and a Half-penny*, from whence we may conclude, that the publick Expence of this Nation in these 14 Years, amounted to above 70,000,000 *l. Sterling*, besides the Salaries and Perquisites belonging to Custom-house Officers, Excise-Officers, &c. payable out of the Produce of the Taxes.

S E C T. III.

Last Parl. of K. W. III. and first of Queen ANNE.

I N the 4th Parliament of *King William* and first of *Queen Anne*, which as I mentioned at the Conclusion of my last, assembled at *Westminster*, *December* 30, 1701, the Resolutions of the Committee of Supply, agreed to by the House, were as follow, viz.

January 7, 1701-2. I. That whosoever should lend his Majesty 600,000 *l.* for the Service of the Fleet,

Fleet, should be repaid the same with Interest, at 6l. per Cent. per Ann. out of the first Aids to be granted that Session.

II. That whosoever should lend his Majesty the further Sum of 50,000l. for the Subistence of Guards and Garrisons, should be repaid the same with like Interest, out of the first Aids to be granted that Session.

January 10, Before the Report was made from the Committee of Supply, the House resolved, *Nem. Con.* That an humble Address should be presented to his Majesty, that he would be graciously pleased to take Care, that it should be an Article in the several Treaties of Alliance with his Majesty and other Potentates, That no Peace should be made with *France*, until his Majesty and the Nation had Reparation for the great Indignity offered by the *French King*, in owning and declaring the pretended Prince of *Wales*, King of *England*, *Scotland*, and *Ireland*. To which his Majesty answered, that he would take Care of what they desired; so that it was a sort of Declaration of War, both by King and Parliament, tho' no War was actually declared; and the House, to shew that they were ready to support their Address, presently after resolving upon it, agreed to these Resolutions of the Committee of Supply:

I. That the Proportion of Land Forces to act in Conjunction with the Forces of the Allies, for making good the Alliances, should be 40,000 Men, consisting of 22,000 Foot, and 7000 Horse and Dragoons.

II. That 40,000 Men should be employed in the Sea Service, for the Year 1702.

III. That for maintaining the said 40,000 Seamen for 12 Months, *four* Pounds a Man *per* Month should be allowed, including the Ordnance for Sea Service.

January 14. That 129,314 *l.* 10 *s.* 3 *d.* should be allowed for the Ordinary of the Navy, for the Year 1702.

January 17. I. That of the 18,328 Men that were to be raised, to make up his Majesty's Quota of 40,000 Men, to act in Conjunction with the Forces of his Allies, 8328 should be his Majesty's natural-born Subjects.

II. That of the said 8328 Men, 5000 should be Foot, 2000 Horse, and 1328 Dragoons.

III. That towards the raising the said Horse, Foot and Dragoons, the Regiments in Pay in *England* and *Holland*, should be filled up to the Numbers they were in the late War.

IV. That the remaining 10,000 Men, to compleat the Quota of 40,000 Men, should be Foreigners, consisting of 9188 Foot, and 812 Horse and Dragoons.

January 27. I. That the 12 Battalions of Foot then in Service in *Holland*, should be made to consist of 13 Companies in each Regiment.

II. That

II. That the said Companies should be made to consist of 60 private Men in each Company, including Servants.

III. That the Remainder of the 15,000 Foot should consist of 13 Companies in each Regiment, and 60 private Men in each Company, including Servants.

IV. That the Regiments of Light Horse, should be recruited to 57 private Men in each Troop, including Servants.

V. That there should be three Regiments of Dragoons, consisting, one of 8 Troops, and two of 6 Troops, and each Troop of 54 private Men, including Servants.

VI. That 10,000 £ . should be allowed for the Pay of the General and Staff Officers of the 18,328 Men, including the 6469 £ . 12 s . 6 d . upon the then Establishment.

VII. That 10,000 £ . should be allowed for Contingencies of the said 18,328 Men, including the 6000 £ . upon the then Establishment.

VIII. That there should be allowed for Levy-Money to the Dragoons to be recruited, 12 £ . each, for Man and Horse, exclusive of Servants.

IX. That there should be allowed for Levy-Money for the Horse to be recruited, 20 £ . each, for Man and Horse, exclusive of Servants.

X. That there should be allowed for Levy-Money for the Foot to be recruited, 3 *l.* a Man, exclusive of Servants.

XI. That 700,000 *l.* should be granted to his Majesty, for defraying the Charge of the 40,000 Men, that are to act in Conjunction with the Forces of his Allies, until the 25th of December 1702.

XII. That in the Recruits and Levies to be made, the Officers then in Half-pay should be in the first Place employed.

February 2. I. That Provision should be made for making good the Principal and Interest due on all Parliamentary Funds granted since his Majesty's happy Accession to the Crown.

February 3. I. That 352,000 *l.* should be granted for maintaining Guards and Garrisons, for the Year 1702, including 5000 Men to serve on Board the Fleet, and for providing for Officers upon Half-Pay.

II. That an humble Address should be presented to his Majesty, that he would interpose with his Allies, that they might increase their Quota's of Land Forces to be put on Board the Fleet, in Proportion to the Numbers his Majesty should have on Board his Fleet.

February 5. I. That 13,000 *l.* should be allowed for Ammunition, and supplying and fitting out the Train of Artillery, for 1702.

II. That

II. That 9000 *l.* should be allowed for the Officers and Attendants belonging to the said Train.

III. That 12,000 *l.* should be allowed for Horses and Waggon, for the said Train.

IV. That 1000 *l.* should be allowed for Contingencies for the same.

V. That 28,273 *l.* 13 *s.* 9 *d.* should be allowed for the Ordinary of the Office of Ordnance for 1702.

VI. That 7700 *l.* should be allowed for supplying the Stores of the said Office with 200 Tun of Salt-petre.

February 10. I. That 200,000 *Rix dollars* [that is about 46,250 *l. Sterl.* if the *Lubeck Rix-dollar* be meant, but not quite so much, if the *Rix-dollar of Holland* be meant] should be granted his Majesty, in full of all Sums stipulated by the Treaty with the King of Denmark, dated December 3, 1696, and by the Treaty with that Crown, dated June 15, 1701.

II. That 75,000 *Rix-dollars* [about 17,344 *l. Sterl.*] should be granted to his Majesty for his Share of two Quarters Subsidies, ending December 16, 1701, pursuant to the said Treaty of June 15,

III. That 257,870 *Rix-dollars* [about 59,633 *l. Sterl.*] be granted for Levy-Money, for the Danish Troops received into his Majesty's Pay, according to the said Treaty.

IV. That 87,596 *Rix-dollars* [about 20,257 *l. Sterl.*] should be granted to his Majesty for the Ordinary

inary Pay of the said Troops, from the respective Days of their being taken into his Majesty's Service, to the 20th of *December* 1701.

V. That 17,500 *Rix-dollars* [about 4047 *l. Sterl.*] should be granted to his Majesty, for the Payment of Six Months Interest, of 700,000 *Rix-dollars*, [about 161,875 *l. Sterl.*] by him borrowed for making good the Treaties entered into with the Kings of *Denmark* and *Sweden*.

VI. That 6556 *Rix-dollars* [about 1516 *l. Sterl.*] should be allowed for the Transport of the Troops from *Gluckstadt* to *Zwoll*, and of the Sick and Baggage from thence to the respective Quarters, with the Demurrage of the Ships, and for Provisions and other contingent Disbursements.

VII. That 100,000 *Rix-dollars* [about 23,125 *l. Sterl.*] should be granted to his Majesty, upon Account of Succours, provided by the King of *Sweden*, pursuant to a Treaty with that Crown, dated *October* 7, 1701.

VIII. That 27,000 *l.* should be granted for making good the Treaty between his Majesty, the King of *Sweden*, and the *States General*.

IX. That 18,500 *l.* should be allowed for the Charge of Circulating *Exchequer* Bills.

These were all the Resolutions of the Committee of Supply agreed to by the House in the Life-time of King *William*, who died on *Sunday* Morning, *March* 8, and Queen *Anne* was the same Day proclaimed, on which, by our old Constitution, the Parliament should of Course have been dissolved, but

but as this had occasioned a Dispute without Doors upon the Death of Queen *Mary*, and as it would certainly be inconvenient, now that the Government cannot be supported without the Supplies annually granted by Parliament, Care was taken in the very first Session of the next Parliament, to pass an Act, by which it was provided, that neither that Parliament, nor any future Parliament, should determine, or be dissolved, by the Death or Demise of his Majesty, his Heirs and Successors, but should continue for *six* Months, unless sooner prorogued or dissolved by the next Successor; therefore both Houses, expecting the King's Death, had on *Saturday* adjourned only 'till next Day, being *Sunday*, and as soon as they met, they were acquainted with it, and that Orders were given for proclaiming her Majesty, whereupon both Houses presented Addresses of Condolance and Congratulation to their new Sovereign, and proceeded in their Business, as if no such Change had happened, in Consequence of which the following Resolutions of the Committee of Supply, were agreed to by the House, *viz.*

March 14. That a Supply should be granted to her Majesty, for the better Support of her Majesty's Household, and of the Honour and Dignity of the Crown.

March 17. That towards the Supply to be granted to her Majesty, for the better Support of her Majesty's Household, and of the Honour and Dignity of the Crown, the same Revenues which were payable to his late Majesty, King *William*, of Blessed Memory, during his Life, should be granted and continued to her present Majesty Queen *Anne*, during her Life. And,

2dly,

2dly, That the said Revenues should be continued from the Death of his late Majesty.

These were the Supplies granted by this Session, and as to the Ways and Means provided for raising them, they were as follow, viz.

I. *An Act for granting an Aid to her Majesty, by laying Duties upon Malt, &c.*

II. *An Act for the better Support of her Majesty's Household, and of the Honour and Dignity of the Crown.*

III. *An Act for granting an Aid to her Majesty, by divers Subsidies, and a Land Tax.*

IV. *An Act for making good Deficiencies, and for preserving the publick Credit.*

By the first of these Money-Acts, the *Malt-Tax* was revived; for after the Peace of *Ryswick*, this Tax was thought so heavy upon the Poor, that it never ought to be imposed but in Time of War, and as it was to expire *July 20, 1699*, at which Time it was thought, or at least pretended, that the Peace was fully established, it was not revived till this Session, when it began to appear, that by the Methods our Ministers, or rather the *Dutch* Ministers, had taken to establish the Peace, they had sown the Seeds of a new War more dangerous than the former, for which Reason this heavy Tax was revived, and to continue from *March 9, 1701*, to *June 24, 1703*. But our rich People, who made their own Malt, took the same Care of themselves, as they had done formerly, by enabling the Officers

to

to compound with them at the Rate of 5 s. a Head, for each Person in their Family.*

The second Act established, what has since been called *The Civil List Revenue*, and as it has since been, and probably will be, repeated at the Beginning of every Reign, I shall give a particular Account of it. By the first Clause it was enacted; that from the 9th of *March 1701-2*, during the Life of *Queen Anne*, the second Branch of the old Revenue (meaning that subsisting at the Revolution) should be continued to her Majesty in Manner and Form, and under the Forfeitures mentioned in the Acts therein recited, or by any other Law in Force relating to the Excise.

By the 2d it was enacted, that the 13th Branch of the then Revenue of Customs herein before mentioned, should from the 9th of *March 1701-2*, be continued to her Majesty during her Life.

By the 3d; That the said two Branches, together with the Hereditary Excise, the Revenue of the Post-Office, First Fruits, Fines of the Alienation-Office, Post-Fines, Wine Licences, Sheriffs Profits, Compositions in the *Exchequer*, and Seizures of uncustomed and prohibited Goods, Revenue of the Dutchy, and other Revenue arising by Rents of Lands and Fines for Leases thereof, should be for raising 700,000 l. yearly, for the Support of the Household; with a Proviso, nevertheless, that the said Hereditary and Temporary Excise should be subject to the weekly Payment of 3700 l. according to the 4th Money-Act, *W. III. Parl. 3. Sess. 1.* during the Term of *five Years*.

By the 4th it was provided, That after the said Term of *five Years*, so much Money as together with the 3 l. per Cent. per Ann. (then to commence payable to Patentees by Letters Patents of King

* See 1st Part, P. 50.

*Charles II.**) should make up the Sum of 3700 *l. per Week*, during her Majesty's Life, should be taken out of the Hereditary Excise, and the Excise thereby granted; and the said 3 *l. per Cent. per Ann.* being deducted out of the Hereditary Part, the rest of the 3700 *l. per Week*, should be disposed of to the publick Use and Service.

And by the remaining Clauses of the Bill, several very proper and necessary Regulations were made for preventing the Alienation of any of the Crown Revenues.

As by this Act a Revenue was established during her Majesty's Life, for the Support of what is now called the Civil List, as soon as her Majesty had given the Royal Assent to this and the other Acts then ready, (*March 30, 1702*) she made a Speech to both Houses, in which, after returning Thanks for this Settlement, (which was no more than what had been settled upon her Predecessor in Time of Peace) she most graciously told them, ' That she would take great Care it should be managed to the best Advantage; and while her Subjects remained under the Burden of such great Taxes, she would streighten herself in her own Expences, rather than not contribute all she could to their Ease and Relief, with a just Regard to the Support of the Honour and Dignity of the Crown: That it was probable the Revenue might fall very short of what it had formerly produced; however, she would give Directions, that 100,000 *l.* should be applied to the publick Service in that Year, out of the Revenue they had so unanimously given her.' From hence we may conclude, that *Queen Anne*, for the first Year of her Reign, (and for the following Years during the War, as this Contribution was annually made by

*) See Part 1st. P. 85.

her

her Majesty) had not 600,000 *l.* for defraying the whole Expence of her Civil-List; whereas that Expence from the Revolution to the beginning of her Reign, had amounted to about 660,000 *l.* yearly, one Year with another, as may appear from the 2d Account annexed to the 1st Part of this History.

The 3d Money-Act of this Session was brought in and passed, in Pursuance of the following remarkable Resolutions of the Committee of Ways and Means, *viz.*

I. That an Aid not exceeding 4 *s.* in the Pound, for one Year, be laid upon all Lands, Tenements, and Hereditaments.

II. That a Duty of 50 *s.* *per Cent.* for one Year, be laid upon the Value of all Stock in Trade.

III. That a Duty of 25 *s.* *per Cent.* for one Year, be laid upon all Money at Interest.

IV. That a Duty of 4 *s.* in the Pound, for one Year, be laid upon all Annuities, Pensions, and yearly Stipends.

V. That a Duty of 5 *s.* in the Pound, for one Year, be laid upon all Salaries, Fees, and Perquisites of Offices.

VI. That all Persons of any Profession, relating to the Common or Civil Law, or to the Ecclesiastical Courts; or to Physick or Chirurgery; all Preachers or Teachers in Congregations; all Brokers and Factors, and Persons exercising any Profession whatsoever, shall be charged with a Duty of 4 *s.* in the Pound, for one Year, upon so much as by Estimation

Estimation they do, or may receive, or get by their Practice, Employments or Professions, in the Year.

VII. That all Persons, of what Degree soever, should pay within one Year, the Sum of 4 s. except such Poor as received Alms; and their Children under the Age of 16 Years; and except poor House-keepers, who for their Poverty were exempted from Contributions to Church and Poor; and their Children under the said Age; and except all Children under the Age of 16 Years of Day Labourers and Servants in Husbandry; and of all such who had four or more Children, and were not worth 50 l.

VIII. That a Duty, after the Rate of 1 l. per Cent. should be laid upon all Shares in the Capital Stock of any Corporation or Company, which should be bought, sold, bargained, or contracted for, the said Duty to be continued for five Years.

The Bill itself did not differ much from these Resolutions, and if Lands had been subjected to a new Assessment, and proper Methods prescribed for putting a full and true Estimation upon every Man's yearly Profits, I am convinced, it would have raised more than we ought in Justice to have contributed towards the Expence of the War; but tho' it was notorious, that the old Assessment was most unequal and unjust, it was by the Bill made the Standard for this new Land-Tax: And as all the other Duties were to be proportioned by the Commissioners of the Land-Tax, chosen and appointed by the Parliament, and not by the Crown, it might have been foreseen, that no true Estimation would be made of any Man's yearly Profits or Income,

Income, and consequently that it would not much exceed the usual Produce of the Land-Tax, tho' nothing is more equitable than that every Man should contribute to the Expence necessary for his Protection, in Proportion to his free annual Income, let that Income arise from whence it will.

And by the said 14th Money-Act of this Session, it was recited, that the several Branches of the publick Revenue therein mentioned, were deficient in the whole to the Amount of 2,338,628 l. 15 s. 5 d. $\frac{1}{4}$, besides Interest due, and to grow due; therefore, the first, second, third, fourth, seventh, eighth, and fourteenth Branches of the Customs herein before-mentioned, were continued from 1706, to the 1st of August 1710; and the third and sixth Branches of the Inland Duties herein before-mentioned, were continued to the same Time. After which it was enacted, that the Overplus of the several Revenues and Duties continued by the 9th Money-Act, W. 1H. Parl. 1. Sess. 2. and of the Hereditary Duty on Salt, that is to say, the 9th and 15th Branches of the Customs, and the 6th and 7th Branches of the Excise herein before-mentioned; and of the said Duties upon Whale-fins and *Stolish* Linnens, that is to say, the said 14th Branch of the Customs; after Satisfaction of Principal and Interest then standing charged upon them, should be appropriated and applied to make good the said deficient Sum of 2,338,628 l. 15 s. 5 d. $\frac{1}{4}$, and Interest due, and to grow due, according to the respective Acts. And farther it was enacted, that the Produce of the several Branches by this Act continued, meaning the Produce from 1706, to the 1st of August 1710, together with the said Overplus (if any should be) should be appropriated to make good the said Deficiency, amounting to 2,338,628 l. 15 s. 5 d. $\frac{1}{4}$, and Interest due, and to grow

grow due thereon: But as several Alterations had been made in some of those Branches, by Laws passed after their first Establishment, which it would be too tedious to take particular Notice of, those Alterations were by this Act to continue; so that the Business of the *Exchequer* was now become a Mystery, unintelligible by any but the Officers of the *Exchequer*; the Business of the Customs was become a Mystery unintelligible by our Merchants, and the Business of Excises and Inland Duties was become a Mystery unintelligible either by Retailers or Consumers; and the Misfortune is, that every Session of Parliament since has added, and probably will continue to add to the Mysteriousness of every one of these Mysteries: To which I shall add, that Mysteries of all Kinds put it in the Power of the Masters to cheat and impose upon the Ignorant; and indeed they are generally contrived and preserved for that very Purpose.

Before I have done with this Session, I must observe, that in Pursuance of the 8th Resolution of the Committee of Ways and Means above-mentioned, a Bill was brought in, which was intitled, A Bill for laying a Duty upon buying, selling, or bargaining for Shares in any Joint Stocks or Corporations; but after many Delays, it was at last upon the 15th, or rather the 18th of May entirely dropt; for as the Queen's Ministers had probably by this Time resolved, for their own Ease, to prosecute the new War as their Predecessors had done the old, by borrowing Money at high Interest, and anticipating the publick Revenue, they foresaw that such a Duty would hurt publick Credit, which the People had for some Years been taught to hold sacred, and which was a new Doctrine they were resolved to propagate, tho' no Lawyer, I believe, will say, that an Infant is chargeable with the Money

Money borrowed by his Guardian, any farther than he appears to have been benefited by the Loan.

In Pursuance of a Resolution of the Committee of Ways and Means, agreed to by the House, *March* 10, 1701-2, there was likewise another unfortunate Bill brought in this Session, which was intitled, A Bill for granting an Aid to her Majesty by a Tax upon all Beneficial Grants of Lands, Pensions, Annuities, and Offices in *England, Wales, and Berwick*, then in Being, which had been granted from the Crown after the 29th of *May* 1660. But this Bill was rather more unfortunate than the other, for I find it was never so much as once read.

I shall conclude with giving an Abstract of the Grants and Provisions made by this Session, (which ended *May* 25th, 1702, by Prorogation, and was soon after dissolved) so far as they can with any Probability be ascertained, as follows, *viz.*

S U P P L I E S voted.

For the Navy —	2,209,314	10	3
For the Army and Ordnance,			
without including Levy-			
Money, which cannot be			
ascertained, because the	1,142,973	13	9
Number of Recruits wanted,			
cannot be known,			
For Subsidies to Foreign Princes	199,172	0	0
For Deficiencies, and circula-			
ting Exchequer-Bills —	2,357,128	15	5 $\frac{1}{2}$
For the Civil List —	700,000	0	0
	<hr/>		
	6,608,588	19	5 $\frac{1}{2}$
	<hr/>		

PROVISIONS made.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
By the 1st Money-Act of this Session, or Malt-Tax, — } 875,000	0	0	
By the 2d, or Civil-Lift Act, 700,000	0	0	
By the 3d, or Land-Tax, &c. 3,000,000	0	0	
By the 4th, or Deficiency-Act, 2,338,628	15	5 $\frac{1}{2}$	
	<u>6,913,628</u>	<u>15</u>	<u>5$\frac{1}{2}$</u>
Excess — — —	305,039	16	0

As to the 1st of these Provisions, I have computed the Produce of the Tax for *five Quarters*, being near the Time for which it was granted: The 2d is the Sum which, it was supposed, the Funds thereby established would raise annually: As to the 3d, the Land-Tax alone is by the Act computed to raise very near 2,000,000 *l.* and that Sum proportioned upon the several Counties, &c. and supposing that the Persons liable to the other Subsidies paid as Landholders are supposed to do upon an Average, that is to say, in Proportion to one Moiety only of their yearly Income, surely the other Subsidies would even at this Rate have produced at least *a Million* more; for in this Country I believe it is generally supposed, that the Revenues arising from Personal Estates, Trade, Professions, and Employments, are equal to the Revenues arising from Land; therefore it cannot be said, that I exaggerate when I reckon them at one half only; and yet as the Commissioners were appointed by the Act, and no proper Methods established for coming at the Knowledge of any Man's Stock in Trade, or yearly Income, I doubt much if the other

other Subsidies produced near to what I have reckoned them at. If so, there could be no Excess in the Provisions made by this Session, but on the contrary, a great Deficiency on account of Levy-Money. And as to the 4th Provision, I need make no Remark upon it, because the Sum Total of the Deficiencies is stated in the Act itself.

S E C T. IV.

ANNE, *Parl. i. Sess. i.*

AS War had been declared against *France* and *Spain*, before the End of last Session, and as it was necessary to provide early in the Winter the Supplies necessary for the next ensuing Campaign, the new Parliament, being properly the first of *Queen Anne*, met at *Westminster*, *October 20, 1702*. The People of this Kingdom had been so animated by the extraordinary Success of the preceding Campaign, and by *Marlborough's* being declared Commander in Chief of the Confederate Army in *Flanders*, that most vigorous Resolutions, and most plentiful Supplies, were expected from this Session; and indeed, I believe, the People would cheerfully have submitted to any Regulations necessary for raising the Supplies in the cheapest, safest, and most equal Manner, however inconvenient those Regulations might have at first appeared. Our Ministers had never therefore so good an Opportunity as now for proposing and enforcing, by effectual Regulations, a Tax by a Pound Rate, in Proportion to every Man's yearly Income or Profits from his Estate, Business, or Profession, which seems to have been in some Measure the Intention of the 3d Money-Act of the former Session, and is certainly the only proper Method for raising Money for the publick Service in a free trading Country;

because Taxes upon Consumption must necessarily bring great Distress upon Trade and Manufactures, and can never be effectually raised but by Excises and Excise Laws, which, besides being expensive to the Government, is inconsistent with the Liberties of the People. We shall presently see what Use was made of this excellent Opportunity. The Committee of Supply having been established early in the Session, their Resolutions agreed to by the House, were as follow, *viz.*

October 31. I. That 40,000 Men be employed in the Sea Service for 1703.

II. That for maintaining the said 40,000 Men for 12 Months, 4 *l.* a Man *per mensem* be allowed, including the Ordnance for Sea Service.

III. That 129,314 *l.* 10 *s.* 3 *d.* be allowed for the Ordinary of the Navy for 1703.

November 7. I. That the Proportion of Land Forces, to act in Conjunction with the Forces of the Allies, be 40,000 Men, consisting of 33,000 Foot, and 7000 Horse and Dragoons.

II. That 352,000 *l.* be granted, for maintaining Guards and Garrisons, for 1703, including 5000 Men, to serve on Board the Fleet.

III. That 70,973 *l.* 13 *s.* 9 *d.* be allowed for Land Service, to be performed by the Office of Ordnance for 1703.

November 10. I. That 833,825 *l.* 19 *s.* 2 *d.* be granted for maintaining the said 40,000 Men, for 1703.

II. That

II. That 51,843 *l.* 4 *s.* be granted for Payment of her Majesty's Proportion of the Subsidies to her Allies for 1703.

November 24. I. That 17,500 *l.* be granted for circulating *Exchequer* Bills for one Year, from April 27, 1702.

II. That a Supply be granted for finishing *St. Paul's*.

These were the Supplies, and the Ways and Means established by this Session, were as follow,

I. *An Act for granting a Land Tax, for carrying on the War against France and Spain.*

II. *An Act for granting a Supply by several Duties on Malt, Mum, Cyder, and Perry.*

III. *An Act for continuing the Duties on Coals, Culm, and Cynders.*

IV. *An Act for granting an Aid by Sale of several Annuities at the Exchequer.*

V. *An Act for finishing St. Paul's*

VI. *An Act for granting several Subsidies.*

By the 1st of these Acts the Tax upon Lands was to be 4 *s.* in the Pound, proportioned as formerly upon the several Counties, &c. and the Commissioners were named in the Act, being all Landholders, as usual, tho' it was then well known,

that very few Land Estates were assessed at near the full Value, and most of them at less than half, so that according to Computation, it was reckoned at less than *Two Millions*; whereas if that Opportunity had been laid hold of, to introduce a new Assessment, the Crown impowered to appoint Commissioners, and those Commissioners armed with sufficient Powers, the Tax would probably have produced double that Sum.

By the 2d, the usual Malt Tax was granted for one Year.

By the 3d, the 12th Branch of the Customs was continued to May 15, 1708; and her Majesty was impowered to borrow 500,000 *l.* upon the Credit of it, at 5 *l.* per Cent. for the first 200,000 *l.* and 6 *l.* per Cent. for the other three.

By the 4th, that destructive Method of selling Annuities was revived, and the Government impowered to raise 87,630 *l.* by the Sale of Annuities upon the Funds formerly established for that Purpose *, at the Rate of 210 *l.* for an Annuity of 14 *l.* to commence January 25, 1702-3, and to continue for 89 Years.

The 5th of these Acts granted a new Duty of 2 *s.* upon every Chaldron or Ton of Coals to be imported into the Port of London, over and above all former Impositions; which new Duty was to continue from May 15, 1708, to May 15, 1716, and together with the 5th Branch of the Customs above-mentioned, was to be applied towards finishing St. Paul's Cathedral.

And the 6th of these Acts was a sort of second Part to the first, as it imposed much the same Subsidies which in the former Session had been imposed by the Land Tax Act; but the Commissioners of the Land Tax were again appointed to be the

* See Part 1st, Page 22, and 28.
Commissioners

Commissioners for carrying this Act into Execution ; and the Produce was reckoned, I suppose, to amount to little more than 600,000 *l.* because her Majesty was enabled to borrow that Sum upon the Credit of it, at an Interest of 5 *l. per Cent.* whereas, had the Commissioners been appointed by the Crown, and the Act duly carried into Execution, I am persuaded, it would have produced thrice that Sum.

These were the Provisions made by this Session, for supplying the Expence of the ensuing Year ; but at the same Time they laid a Foundation for increasing that Expence ; for *January 4, 1702-3,* they received a written Message from her Majesty, importing, that the *States General* had represented to her, the Necessity of making an Augmentation of the Forces of *England* and *Holland*, as the only Means to prevent the immediate Ruin which threatened their Country ; whereupon the House by their Address gave her Majesty a Power, without Limitation, to increase her Forces which were to act in Conjunction with the Forces of the *States General* ; but upon Condition that we should not be charged with any such additional Expence, until their High Mightinesses had put a Stop to all Trade and Correspondence with *France*.

This House of Commons was not however so complaisant with regard to another written Message sent to them *December 10, 1702,* acquainting them with her Majesty's having granted the Title of Duke to the Earl of *Marlborough*, and his Heirs Male, for his Services in the Command of the Army, and in having established an entire Confidence and good Correspondence between her Majesty and the *States General* ; and desiring a Power to grant to him and his Heirs Male, a Pension of 5000 *l. per Annum*, out of the Post-Office.

Upon this the Reader will please to recollect, that by the 2d Money-Act of the former Session, the Alienation of any of the Crown Revenues was prevented, which made this Application to Parliament necessary; but considering that we had entered into the War chiefly for the Preservation of the *Dutch*, the House did not, it seems, think his having established a good Correspondence with them at such an Expence to this Nation, a Service of any great Merit; and they probably thought, that the Title of Duke, with a Pension of 5000 *l.* during her Majesty's Life, was a Reward sufficient for his other Services; therefore on the 16th, they agreed to the following Resolution:

‘ That an humble Address be presented to her Majesty, expressing the great Satisfaction this House hath, that her Majesty has so just a Value of the Duke of *Marlborough's* Services, whereby her Majesty and the Publick have reaped so great Advantages, and humbly to lay before her Majesty the great Trouble they have, that they cannot comply with her Majesty to make a Precedent by alienating the Revenue of the Crown, which hath been so much reduced by exorbitant Grants in the last Reign: And to assure her Majesty, that when she thinks fit to reward such great Services, it will be to the intire Satisfaction of her People.’

In this Session the Commissioners of Accounts appointed by an Act of the former, presented to the House a Representation, Narrative, and Observations upon the publick Accounts, whereupon an Address, or rather Remonstrance to her Majesty, was agreed to, and presented by the whole House, February 12, 1702-3; which is a Piece that ought to be studied carefully by every Man in the Kingdom, but is too long to be inserted here; therefore

I shall

I shall only observe, that in this Remonstrance, they complain (among other Things) against the Earl of *Halifax*, then Auditor of the *Exchequer*, for not transmitting regularly the Imprest Rolls, to the Remembrancer of the *Exchequer*, by which the latter was prevented from suing such Accountants as were in Arrear; against the Earl of *Ranelagh*, late Paymaster, for not accounting for upwards of 21 Millions Sterling; and against *Jacob Wandersche*, Esq; Paymaster to his then late Majesty's Dutch Forces, they complain in these Words

That he hath received 3,025,753 *l.* 9 *s.* 6 *d.*
 which by Computation is 52,907 *l.* 6 *s.* 9 *d.*
 Farthing more than the Pay of those Troops
 could have amounted to, if they had been always compleat, no Deductions made from them,
 and upon an *English* Establishment, which all of
 them were not: And yet the said *Wandersche*
 hath passed no Account at all; and tho' often
 summoned, hath never appeared before the said
 Commissioners of publick Accounts, but stands
 indebted to the said Troops in 112,229 *l.* 9 *s.* 8 *d.*
 which is now demanded as an Arrear due to them
 from your Majesty and the Publick.

From these and the like Complaints they observed, that the great Debt which lay upon the Nation, and all the Arrears which were owing to her Majesty's Forces, did not arise so much from the Deficiencies of the Funds, as for Want of Care in the Management, and Fidelity in the Application of them.

The House of Lords likewise entered into an Inquiry into the publick Accounts, and desired that the Commissioners, who were Members of the House of Commons, might have Leave to be examined before their Committee; but the Commons, after searching Precedents, did not think fit to consent

sent to it. However, their Lordships ordered the Report of their Proceedings to be printed at the End of the Session; and even from their own Report it appears, that the Design of their Inquiry was to justify the Lord *Halifax*; and to shew, that there had been as great Neglects in the publick Offices before the Revolution as afterwards; but at this Distance of Time it is impossible to judge of the Truth of the Facts contested between the two Houses; only I must observe, that the Earl of *Ranelagh*, who had been expelled the House of Commons, and 'Squire *Vanderefelde*, do not seem to have had one Friend in the House of Lords, for there is not one Word said in their Report about either of them.

I shall now conclude my Account of this Session, (which ended *February 27, 1702-3, by Prorogation*) as usual, with an Abstract of the Sums granted and provided for, as follows, viz.

SUPPLIES voted.

For the Navy	—	—	2,209,314	10	3
For the Army and Ordnance	—	—	1,256,799	12	11
For Foreign Subsidies	—	—	51,843	4	0
For circulating Exchequer Bills	—	—	17,500	0	0
			3,535,457	7	2

PROVISIONS made.

By the Land Tax	—	—	2,000,000	0	0
By the Malt Tax	—	—	700,000	0	0
By the Coal Duty	—	—	500,000	0	0
By Annuities	—	—	87,630	0	0
By Subsidies	—	—	600,000	0	0
			3,887,630	0	0
Excess	—	—	352,172	12	10
					Thus

Thus a larger Sum was by this Session provided for than had been granted; but then out of this Excess we are to deduct the Interest to be paid upon all Sums borrowed on the Credit of any of these Taxes; and as the Civil List Revenue had been established by the former Session during her Majesty's Life, we are to this and every future Abstract during that Time, to add 700,000*l.* more than appears to be granted or provided for by the preceding Session. And lastly, the Reader may observe, that in this Abstract I have not stated the Supply granted, or Provision made, for finishing *St. Pauls*; because it was not properly a publick Service.

SECT. V.

ANNE, *Parl. 1. Sess. 2.*

THE 2d Session of this Parliament met at Westminster, November 9, 1703; but before I give an Account of its Proceedings, I must observe, that the former Session having shewn themselves so very zealous for the Prosecution of the War at the Expence of this Nation, as to empower her Majesty to increase her Forces without Limitation, and the Continuance of it having been found so beneficial for some of our own Ministers, as well as for the chief Governors of the *Dutch Republick*, it had produced a very great Alteration in the Circumstances of *Europe*, and the Ends first proposed to be attained by the War, which by the Grand Alliance were only, 1st, To recover the *Spanish Low Countries* out of the Hands of the *French*, that they might serve as formerly for a Barrier to the *States General*. 2dly, To procure the *Dutchy of Milan*, the Kingdom of the *Two Sicilies*, and the *Spanish Possessions* upon the Coasts of *Tuscany*, as a Satisfaction to the *Emperor* for his Pretension

to the *Spanish* Succession. And 3dly, To provide that the Kingdoms of *France* and *Spain* should never be united under the same Government. These, I say, were all the Ends proposed by the Grand Alliance; but as a little more Success might have accomplished those Ends, we were taught to extend our Views; and nothing less would now satisfy us than the Conquest of the whole Monarchy of *Spain*, and giving it to *Charles* the Emperor's second Son, for which Purpose a solemn Treaty had been entered into with *Portugal*, by which it was expressly stipulated, that no Peace or Truce should be concluded, whilst any Prince of *French* Extraction continued in *Spain*; and this without any Proviso, in the Case of *Charles's* ever coming to be *Emperor* of *Germany*.

This Extension of our Views made it necessary to enter into several other Treaties, and to increase vastly the Expence of this Nation; and tho' it could not but be foreseen, that this would necessarily prolong the War, yet all these Measures were highly approved of by this Session. Let us now see how generous they were in granting and providing the Supplies necessary for the Prosecution of those Measures they had before laid a Foundation for, and now approved of.

The Resolutions of the Committee of Supply, agreed to by the House, were in Substance as follow, viz,

November 25. I. That 40,000 Men, including 5000 Marines, be employed in the Sea Service for 1704.

II. That 4*l*. a Man per Month, for 13 Months, be allowed for their Maintenance, including the Ordnance for Sea Service.

November 27. I. That 40,000 Men to act with the Allies, be continued for 1704.

II. That the additional 10,000 Men be continued for 1704, under the same Conditions as last Year.

III. That the Forces to act with *Portugal*, be 1000 Horse and Dragoons, and 7000 Foot.

IV. That 884,072 l. 2 s. 6 d. be granted for maintaining the said 40,000 Men.

V. That 55,272 l. 10 s. 6 d. be granted for our Proportion of Subsidies, for Part of the said 40,000 Men.

VI. That 178,180 l. 11 s. be granted for maintaining the additional 10,000 Men, and discharging the Subsidies payable for Part of them.

VII. That 176,481 l. 11 s. be granted for maintaining the 8000 Men in *Portugal*.

VIII. That 150,000 l. be granted for our Proportion of the Charge of 13,000 Men, to be maintained by the Crown of *Portugal*, for 1704.

IX. That 357,000 l. be granted for maintaining Guards and Garrisons, including the 5000 Men to serve on Board the Fleet.

X. That her Majesty be addressed, to insist upon it with the *States General*, that the Stop of all Posts, and of all Letters, Bills, and all other Correspondence, Trade and Commerce, with *France* and *Spain*, be continued.

November

November 30. I. That 118,362 *l.* 13 *s.* 6 *d.* be granted for the Ordnance, for Land Service, for 1704.

II. That 6000 *l.* be granted for circulating *Exchequer Bills*.

III. That her Majesty, by Address, be assured, that this House will provide for making good such Alliances as her Majesty hath made, or shall make, with the Duke of *Savoy*.

To these I shall add an Address agreed to next Day, on Occasion of the Ships lost in the great Hurricane that had happened some Days before, beseeching her Majesty, that she would immediately give Direction for repairing this Loss, and for building such Capital Ships as she should think fit, and make Provision for the Families of the Seamen lost from her Ships in the Storm, until the House could provide for the same.

Now as to the Provisions made by this Session, for raising those Supplies, they were as follow, *viz.*

I. *An Act for granting an Aid by a Land Tax to be raised in 1704.*

II. *An Act for granting an Aid by continuing the Duties upon Malt, &c.*

III. *An Act for selling Annuities at several Rates, and for such respective Terms or Estates, as are therein mentioned.*

IV. *An Act for granting an additional Subsidy of Tonnage and Poundage for three Years, and for laying*

ing a further Duty upon FRENCH Wines condemned as lawful Prize; and for ascertaining the Values of unrated Goods imported from the EAST-INDIES.

By the 1st of these Acts, a Tax of 4 s. in the Pound was continued for one Year more, upon all Lands, Tenements and Hereditaments, Personal Estates, Annuities, Pensions, and Offices.

By the 2d, the usual Malt-Tax was continued for a Year longer.

By the 3d, the 3700 l. per Week, payable out of the Hereditary Excise by the 4th Money-Act, W. III. Parl. 3. Sess. 1. and the 2d Money-Act, W. III. Parl. 4. Sess. 1. for five Years, was mortgaged for 99 Years from the 25th of March 1704, in order to raise 1,018,867 l. 18 s. 6 d. by the Sale of Annuities for 99 Years, at 15 Years Purchase, 900,000 l. of which was to be applied to the Use of the War, and 118,867 l. 18 s. 6 d. to pay the Annuities until the 25th of December 1705 inclusive; and also to raise 300,000 l. more for the Use of the War, together with what should be necessary to discharge the Annuities till the said 25th of December 1705 inclusive. This Fund was by the said two recited Acts mortgaged till that Time, by the Sale of Annuities for one Life at 9 Years Purchase, for two Lives at 11 Years Purchase, for three Lives at 12 Years Purchase, or for 99 Years at 15 Years Purchase. This was anticipating the publick Revenue with a Witness; and was the same as if a Gentleman should mortgage his Estate, and then borrow Money for paying the Interest to grow due upon that Mortgage. Were these the most easy Means to raise Money for carrying on the War, as is pompously expressed in the Preamble of this Act?

And

And by the 4th Money-Act of this Session, another easy Method of raising Money was cunningly devised, by imposing upon our Trade a new Subsidy of Tonnage and Poundage, equal to *one third* of the old Subsidy, and for that Reason now called the *one third* Subsidy. This Subsidy was granted for three Years, from *March 8, 1703-4*, and together with an additional Duty of *15 l. per Ton*, for all *French Wines* condemned as Prize, was made a Fund for borrowing *300,000 l.* at *5 l. per Cent.* Interest.

These were all the Provisions made by this Session, but the Committee of Ways and Means resolved on, and the House agreed to several other Provisions, which the Parties interested had Weight enough to prevent being carried into Execution; for *December 4*, it was resolved, that a Duty of *12 d.* a Gallon, over and above all other Duties, should be laid upon all Wines in the Hands of the Retailer for *three Years*, and to extend to such Wines as Retailers had then in their Hands; and *January 3*, it was resolved, 1st, That all Grants of Lands, Tenements, Hereditaments, and Pensions, from the 6th of *February 1684*, (the Day King *Charles the Second* died) should be resumed. 2^{dly}, That all Serjeants at Law, Barristers, Attornies, Solicitors, and all publick Notaries and Scriveners, or Persons practising as such; and every Chancellor, Commissary, Official and Register, and every Advocate, Proctor, Apparitor, and Persons practising as such; all Preachers and Teachers in separate Congregations; all Brokers to Merchants, and all Factors, and other Persons acting by Commissions from Merchants, or others; and all and every Person or Persons practising the Art of Physick, or Chirurgery; and all and every Person and Persons, exercising any other Professions whatsoever, not

not being such Professions as were chargeable to the Land Tax, under the Head of Offices, should pay a Tax of 4 s. for every 20 s. which he, she, or they, should or might, by Estimation, receive, perceive, or take, for, or by Reason of such his, her or their, Practices or Professions, for one Year. And 3d, That a further Tax should be laid upon Offices, Pensions, and Salaries.

Upon these Resolutions, Bills were as usual ordered to be brought in, but none of them had the good Fortune to be passed into a Law: Even the said 2d Resolution of *January 3*, tho' such a Regulation had formerly been inserted in the Land-Tax Act, yet now could not obtain a Place in that Bill, the same having been before passed into a Law, or in any other Bill that was passed into a Law, the Reason of which, I suppose, was, because it had never produced any Thing worth while; and indeed it never can, whilst the Commissioners are named by Parliament, and the Assessors publicly known; which will always be the Case, unless our landed Gentlemen should at last, for the Sake of their Country and their Posterity, agree to a new Assessment, and a strict Scrutiny being frequently made into the yearly Value of their own Estates. I say for the Sake of their Posterity; for should our Commerce and Manufactures be lost by the Burdens, Dangers, and Difficulties they are now exposed to, our Lands will not only be greatly lessened in Value, but will, by our losing our Superiority at Sea, become a Prey to some foreign Invader.

In this Session, as well as the former, there were great Heats between the two Houses relating to the Bill for preventing occasional Conformity, passed by the Commons; but rejected by the Lords; relating to the Plot, which the House of Lords in-

quired into, and which Inquiry the Commons thought an Inroad upon the Prerogatives of the Crown, as well as upon their Privileges; and relating to an Amendment made by the Lords to the Bill for stating the publick Accounts, which was disagreed to by the Commons, and occasioned the Loss of the Bill. But as these Things are foreign to my Purpose, I shall conclude this Session (which ended by Prorogation, *April 3, 1704*) with an Abstract of the Supplies and Provisions, as follows, *viz.*

SUPPLIES voted.

For the Navy	2,080,000	0	0
For our Armies at home and abroad, Subsidies, and Ex- chequer Bills	1,925,369	8	6
	<hr/>		
	4,005,369	8	6

PROVISIONS made.

By the Land Tax	2,000,000	0	0
By the Malt Tax	700,000	0	0
By the Annuity Bill borrowed	1,200,000	0	0
By the Subsidy Bill borrowed	300,000	0	0
	<hr/>		
	4,200,000	0	0
	<hr/>		
Surplus	194,630	11	6

But I must observe, that nothing was granted for the Ordinary of the Navy, the Transport Service, the Savoy Treaty, or the extraordinary Repairs of the Navy, the second Article of which would certainly be considerable, on Account of the sending Troops to Portugal, and the 4th on Account

count of the Ships lost in the Hurricane; therefore we may see, that there would be a very large Deficiency in the Provisions made by this Session, a small Part of which must have been made good on Account of the Marines; for they were not certainly allowed Pay as Soldiers and Wages as Seamen, tho' included in both Resolutions.

S E C T. VI.

ANNE, *Parl. 1. Sess. 3.*

THE 3d Session of this Parliament assembled at *Westminster*, *October 24, 1704*, after the glorious Victory obtained by the Confederates in the Battle of *Blenheim*, when it is highly probable we might have obtained from the *French* by a Peace, every Thing we had stipulated, either for our Allies or ourselves, by the Grand Alliance; but as we had now engaged to conquer *Spain* for the Archduke *Charles*, neither House in their Addresses upon this Occasion talked of any Thing but an effectual Prosecution of the War; and for this Purpose the House of Commons agreed to the following Supplies, *viz.*

November 7. I. That 40,000 Seamen be employed for 1705, including 8000 Marines.

II. That 4*l.* a Man *per mensem*, for 12 Months, be allowed for their Maintenance, including the Ordnance for Sea Service.

November 9. I. That 100,000*l.* be allowed for the Ordinary of the Navy for 1705.

II. That 40,000*l.* be allowed the Office of Ordnance, for the Supply of Ordnance Stores for Sea

Service, over and above their Proportion of the 4*l.* a Man per Month.

III. That 10,000*l.* be allowed the said Office, towards making a Wharf and Store-house at *Portsmouth*.

November 11. I. That the 40,000 Men to act with the Allies, be continued for 1705.

II. That 885,193*l.* 3*s.* 6*d.* be granted for maintaining them for 1705.

III. That the 10,000 additional Forces be continued for 1705.

IV. That 177,511*l.* 3*s.* 6*d.* be granted for maintaining them for 1705.

V. That her Majesty's Proportion of Land Forces to act with *Portugal* for 1705, be 10,200 Men.

VI. That 222,379*l.* 5*s.* 10*d.* be granted for maintaining them for 1705.

VII. That 370,119*l.* 1*s.* be granted, for Payment of her Majesty's Proportion of the Subsidies to her Allies, for 1705.

VIII. That 40,000*l.* be granted, for defraying her Majesty's Proportion of the Subsidy to the Duke of *Savoy*, from *October* 3, 1703, to *December* 25, 1704.

IX. That 6725*l.* be granted for Levy-Money, for recruiting the Horses of the *English* Horse and Dragoons

Dragoons lost at the Battles of *Schellenberg* and *Blenheim*.

X. That 24,665 *l.* be granted for defraying her Majesty's Proportion of the Levy-Money, to recruit the Men and Horses of the Foreigners, in the Pay of her Majesty and the *States General*, lost in the said Battles.

XI. That 5135 *l.* be granted for defraying the Charge of an additional Regiment of Dragoons and Foot upon the *Portugal* Establishment, from *October 21*, to *December 25*, 1704.

XII. That 244 *l.* be granted for the Charge of two Surgeons and four Mates, for the Hospital in *Portugal*, from *August 25*, to *December 25*, 1704.

November 14. I. That 68,546 *l.* 19 *s.* 6 *d.* be granted for defraying the extraordinary Expences of the War in the Year 1703, pursuant to the *Portugal* Treaty, and not provided for in the last Session of Parliament.

II. That 357,000 *l.* be granted for maintaining Guards and Garrisons for 1705, including 5000 Men, to serve on Board the Fleet.

November 16. I. That 120,000 *l.* be granted for the Land Service, to be performed by the Office of Ordnance for 1705.

II. That 60,000 *l.* be granted towards defraying the Charge of transporting Land Forces.

III. That 4000 *l.* be granted for circulating *Exchequer* Bills for another Year.

IV. That 5000 additional Forces be raised, to enable her Majesty to supply the like Number of Men to act with her Majesty's Allies, to serve with the Fleet.

V. That 11,844*l.* be granted for Levy-Money, for the said 5000 Men.

VI. That 87,125*l.* 10*s.* be granted for maintaining them for one Year.

Then it was ordered, that an Account should be laid before the House, how our Allies had furnished their Quotas last Summer, both for Ships and Land Forces.

November 18. That another Year's Interest at 5*l.* per Cent. be provided for Payment of the unsatisfied Debentures, charged upon the *Irish* Forfeitures.

Now the Provisions made for these Supplies, were as follow, viz.

I. *An Act for granting an Aid by a Land Tax, for 1705.*

II. *An Act for raising Money by Sale of several Annuities.*

III. *An Act for continuing the Duties on Male, &c.*

IV. *An Act for continuing the Duties on Low Wines; and upon Coffee, Tea, Chocolate, Spices and Peppercorn; and upon Hawkers, Pedlars, and petty Chapmen; and upon Muslins.* And for granting

IV. That

E 3

new

new Duties upon several of the said Commodities, and also upon Calicoes, CHINA Wares and Drugs.

V. An Act for granting a further Subsidy on Wines and Merchandizes imported.

The 1st and 3d of these Money-Acts were only a Continuation of the former Land-Tax and Malt-Tax for one Year longer; and by the 2d it was recited, that from the 25th of December 1705, there was still 46,000*l.* per Annum of the Produce of 3700*l.* payable weekly out of the Excise, for remaining undisposed of, therefore, for the Sale of raising the necessary Supplies, by such Ways and Means as were most easy to her Majesty's Subjects, her Majesty was enabled to raise 877,030*l.* 19*s.* 3*d.* by the Sale of Annuities for 99 Years, at the Rate of 15 Years Purchase, the whole of the Annuities so sold, not to exceed 46,000*l.* per Annum, to be charged upon the undisposed Part of the said Fund, and to commence from the said 25th of December 1705; and that no Part of the said Fund should remain undisposed of for the said Term of 99 Years, the Annuitants for Lives, by Virtue of the 3d Act of the former Session, were enabled to change their Term for Life or Lives, into a Term for 99 Years, at the Rate of three Years Purchase of the Reversion of Annuities for three Lives, four Years Purchase of Annuities for two Lives, and six Years Purchase of Annuities for one Life; and if the Life Annuitants themselves did not purchase the Remainder of the Term, before the last Day of March 1705, then any other Person, Native or Foreigner, was enabled to purchase the same, before the 1st of May 1705. However easy this Method of raising the necessary Supplies might be to her Majesty's Subjects, I

have before given my Reasons * why it was not the most easy Method of raising Money to the Posterity of her Majesty's Subjects; but ever since the Revolution we seem to have adopted the Maxim of the Gentleman who said, *Why should I take any Care of Posterity, for Posterity never took any Care of me?*

By the 4th of these Money-Acts, the Duties upon the several Goods mentioned in the Title, were continued from 1706, (to which Time they had been continued by the 3d Money-Act, W. III. Parl. 3. Sess. 1.) to the 24th of June 1710; and the additional Duties upon the Goods mentioned in the Act, were to commence from the 1st of February 1704-5, and to continue to the said 24th of June 1710; which continued, and additional Duties were by the Act made a Fund for borrowing 700,000*l.* at 6*l.* per Cent.

And by the 5th of these Money-Acts, a new and additional Subsidy of Tonnage and Poundage, (equal to two thirds of the old Subsidy) was granted for four Years, from the 8th of March 1704-5, which Subsidy is now at our Custom-house called the *Two thirds Subsidy*. From this Subsidy, however, were excepted Tobacco, and such Currants as should be imported in *English*-built Shipping navigated according to Law, and Sugar from the *English* Plantations, and all such Goods as by the former Tonnage and Poundage Acts were exempted from Payment of the Subsidies thereby granted; and by a Clause in this Act, (tho' not to be discovered by the Title) Rice and Melasses are added to what are called enumerated Commodities, that is to say, all such Goods as are enumerated in an Act of the 12th of Charles the Second, Chap. XVIII: or another of the 25th of the same Reign.

* See 1st Part, P. 23.

Chap.

Chap. VII. which shews how difficult it is for a Merchant in *England* to understand the Myſteries of his Trade, and what Dangers he may be expoſed to by his Ignorance of thoſe Myſteries. This new Subſidy was by the Act made a Fund for borrowing 636,957*l.* 4*s.* one Half-penny, at 6*l.* per Cent. Interest, for which the Lenders were to have Tallies of Loan and Orders for Repayment in Courſe, according to the Times the Money was lent.

To theſe Grants the Reader may, if he pleaſes, add that of the Honor and Manor of *Woodſtock*, with the Hundred of *Wooton*, eſtabliſhed by an Act of this Seſſion to the Duke of *Marlborough* and his Heirs and Aſſigns for ever, in Conſideration of his Services not only in the Field, but in the Cabinet. As to his Services in the Field, they certainly deſerved the utmoſt Gratitude of his Country; but as to the Treaties he concluded, either before or after the Death of King *William*, I doubt much if Poſterity will think he deſerved any Thanks from *England*, whatever he might have done from *Holland* and our other foreign Allies; for they involved his Country in a greater Expence, and continued the War longer, than was either neceſſary or proper for this Kingdom.

From hence it will appear, that the Grants and Proviſions made by this Seſſion, will ſtand in Abſtract thus;

SUPPLIES voted.

For the Sea Service	2,228,969	10	0
For our Armies at home and abroad	1,858,852	12	10
Foreign Subſidies	410,119	1	0

Portugal

<i>Portugal Service incurred, and</i>	<i>l. lvs. d.</i>
<i>not provided for</i>	68,546 19 6
<i>Circulating Exchequer Bills</i>	4000 0 0
<i>A Year's Interest on Debentures</i>	
	<hr/> 4,570,488 3 4

PROVISIONS made.

<i>By the Land Tax</i>	2,000,000 0 0
<i>By the Malt Tax</i>	700,000 0 0
<i>Sale of Annuities</i>	877,930 19 3
<i>Continued and additional Duties</i>	700,000 0 0
<i>Two thirds Subsidy</i>	636,957 4 0½
	<hr/> 4,914,888 3 3½
<i>Surplus</i>	<hr/> 344,399 19 11½

Thus we may see that the Provisions made by this Session exceeded the Grants; but as there was every Year a Clause of Loan both in the Land and Malt Tax Acts, as well as in the other Money Bills, and as Interest paid for Money borrowed must certainly be allowed to be a publick Expence, and a Grant for the Service of the ensuing Year, the Surplus was not therefore so great as appears by this Abstract, especially considering the Year's Interest granted for Debentures, which could not be computed.

Having now finished my Account of the Money Affairs of this Session, which ended by Prorogation, *March 14, 1704-5*, I shall add, that in Pursuance of the Order of *November 16*, there was laid before the House, 1st. An Account of Quotas of Ships furnished by the *States General*, the preceding Summer.

Summer. 2d. List and Numbers of Forces in the
 Pay of the States General. 3d. List of the King
 of Portugal's Troops. But no Account of the Quotas
 furnished by the Empire, or any of the Princes
 thereof, or by the Duke of Savoy, was laid before
 the House. However, February 23, the House
 took into Consideration the Papers they had before
 them, and resolved, *Nem. Con.* That an humble
 Address should be presented to her Majesty, that
 she would be graciously pleased to use her Interest
 with her Allies, that they might the next Year
 furnish their several compleat Quotas, both by Sea
 and Land, according to their respective Treaties.
 And that her Majesty would continue her Endeavours
 for an Accommodation between the Emperor
 and his Subjects then in Arms in Hungary; in order
 to the better and more effectually carrying on the
 present most necessary War. To which Address
 her Majesty answered, That she would continue to
 use her best Endeavours to obtain a Compliance
 from the Allies, with what was desired by their
 Address; and that as to the Accommodation with
 the Malecontents in Hungary, she had made Appli-
 cation several Times to the Emperor upon that
 Point, and should continue to press him in it, with
 all the Earnestness imaginable. Yet, notwithstand-
 ing this Address, the Allies continued to neglect
 furnishing their compleat Quotas, whilst we every
 Year furnished more than ours, and the Emperor
 continued to oppress his Protestant Subjects in Hun-
 gary. Surely, the Prosecution of the War upon
 the Continent was not so necessary for this Nation,
 but that her Majesty might have made these two
 Points express Conditions of her continuing to as-
 sist in that Prosecution; but tho' this was not ne-
 cessary for the Nation, it was necessary for filling
 the Pockets of our Ministers and their Favourites,
 and

and we shall afterwards see which of these two Necessities was most considered by our Ministers.

I shall likewise add, by Way of Conclusion, that this was a most remarkable Session, on Account of the Heats and Animosities between the two Houses, occasioned by the Bill for preventing occasional Conformity, again passed by the Commons and rejected by the Lords; by the Prosecution of the Lord *Halifax*; and chiefly by the famous Case of *Ashby* and *White*, in which the Tories defended the Liberties and Privileges of the House of Commons, and the Whigs endeavoured to subject them to the House of Lords: And on Account of the Resentment shewn by both Houses to some Acts then lately passed in the Parliament of *Scotland*: And also on Account of a Bill for excluding out of the House of Commons all Persons in any Offices or Employments, erected since the 6th of *February* 1684, or to be erected; which Bill was passed by the Commons, but rejected by the Lords.

S E C T. VII.

ANNE, *Parl. 2^d Sess. I.*

AS the Queen's chief Ministers had upon the Dissolution of the last Parliament linked themselves with the Heads of what was called the Whig Party, and thrown the whole Influence of the Court into that Scale, at the general Election for a new Parliament, the Completion of the House of Commons in this new Parliament, was very different from what it had been in the last, consequently nothing more was heard either of the Bill to prevent occasional Conformity, or of any Address relating to the Conduct of our Allies; for as our moneyed Men were generally of the Whig Party, and as they got the higher Premiums for their

their Money, the more their Country was obliged to borrow, they joined with our Ministers in thinking of nothing but of carrying on the War chiefly at the Expence of this Nation; and in this they were encouraged by the Earl of *Peterborough's* having taken *Barcelona*, and obliged the whole Province of *Catalonia* to submit to the Archduke *Charles*, now stiled King of *Spain*.

With these Views the first Session of this new Parliament met at *Westminster*, *October 25, 1705*, and both Houses in their Addresses recommended a vigorous Prosecution of the War, and complimented our Ministers upon their frugal Management, and their just Application of the publick Money; after which the House of Commons granted the following Supplies, viz.

November 15. For maintaining 40,000 Men to be employed in the Sea Service for 1706, including 8000 Marines, the Sum of 2,080,000*l.* including the Ordnance for Sea Service.

17. For the Ordinary of the Navy for 1706, 120,000*l.*

—20. For making a Wharf and Storehouse at *Portsmouth*, 10,000*l.*

—21. For Ordnance Stores and Carriages for eight Ships new built, in lieu of those lost in the great Storm, 18,238*l.* 17*s.* 4*d.*

—22. I. For Guards, Garrisons and Invalids for 1706, including 5000 Men to serve on Board the Fleet, 357,000*l.*

II. For

II. For maintaining 40,000 Men, to act in Conjunction with the Forces of the Allies, for 1706, 886223*l.* 18*s.* 6*d.*

III. For maintaining the additional 10,000 Men for the same Purpose, for 1706, 177,511*l.* 3*s.* 6*d.*

IV. For maintaining 10,210 Men, being Her Majesty's Proportion of Land Forces, to act in Conjunction with the Forces of the King of *Portugal*, for 1706, 222,379*l.* 5*s.* 10*d.*

V. For maintaining 5000 Men, to act in *Catalonia*, for 1706, 96,729*l.* 13*s.* 4*d.*

VI. For paying our Proportion of Subsidies to our Allies for 1706, 414,166*l.* 13*s.* 6*d.*

VII. For our Share of the Subsidies to the King of *Prussia*, not provided for last Session, 48,630*l.*

VIII. For Bounty Money to the Forces that served in *Germany* in 1704, pursuant to the Address of the House of Commons, 65,000*l.*

IX. For an additional Charge to the Troops of *Hanover* and *Zell*, not provided for last Session, 784107*l.* 3*s.* 6*d.*

X. To make good the Charge of General Officers and Contingencies in the Expedition to *Spain*, not provided for last Session, 76317*l.* 16*s.* 8*d.*

XI. For Levy Money to make good the Horses of the *English* Horse and Dragoons that were killed, and

and died of the common Distemper in the *Low Countries*, between *May 1*, and *October 31*, 1705, 15,296*l*.

And 12. To make good the Horses that were lost by the Officers of the *English Troops*, during the last Campaign in the *Low Countries*, 15,670*l*.

——— 30. I. For her Majesty's Proportion of the Charge towards prosecuting the Successes already gained by King *Charles the Third*, for Recovery of the Monarchy of *Spain*, to the House of *Austria*, 250,000*l*.

II. For the Land Service to be performed by the Office of Ordnance in 1706, 120,000*l*.

III. For transporting Land Forces, 120,000*l*.

IV. For circulating *Exchequer Bills* for another Year, 3500*l*.

V. For another Year's Interest to the unsatisfied Debentures charged upon the *Irish Forfeitures*, 47,000*l*.

These were the Supplies granted, and the Provisions made for raising those Supplies were as follow, viz.

I. *An Act for granting an Aid to her Majesty by a Land Tax to be raised in 1706.*

II. *An Act for continuing the Duties upon Malt, &c. for 1706.*

III. *An Act for continuing the Duties upon Malt, &c. for 1706.*

III. *An Act for continuing an additional Subsidy of Tonnage and Poundage, and certain Duties upon Coals, Culm, and Cynders, and additional Duties of Excise, and for settling and establishing a Fund thereby, and by other Ways and Means, for Payment of Annuities to be sold for raising a further Supply to her Majesty, for the Service of the Year 1706, and other Uses therein mentioned.*

IV. *An Act for laying further Duties on Low Wines, and for preventing the Damage to her Majesty's Revenue by Importation of foreign cut Whalebone, and for making some Provisions as to the Stamp Duties, and the Duties on Births, Burials, and Marriages, and the Salt Duties, and touching the Million Lottery Tickets, and for enabling her Majesty to dispose of the Effects of WILLIAM KIDD, a notorious Pirate, to the Use of GREENWICH Hospital, and for appropriating the publick Monies granted in this Session.*

By the 1st of these Acts, a Tax of 4s. in the Pound was laid upon all Lands, Tenements, Hereditaments, Pensions, Offices and personal Estates, for one Year, in the same manner as in the former Land Tax Act.

By the 2d, The usual Tax upon Male, Malm, Cyder, and Perry, was continued for another Year.

By the 3d, the Tax called the *One third Subsidy* of Tonnage and Poundage first imposed by the 4th Money Act, Anne, Parl. 1. Sess. 2. was continued from the 8th of May 1706, for 98 Years from thence next ensuing; the Duty on Coals, being the 12th Branch of the Customs subsisting at the Queen's Accession, which had been continued by the 3d Money Act, Anne, Parl. 1. Sess. 1. was further continued from the 15th of May 1708, to the

the 10th of *September* 1710; and the 4th Branch of Excises subsisting at her Majesty's Accession, was continued from the 17th of *May* 1713, for 99 Years from thence next ensuing. And the several Taxes thus continued, were made a Fund for raising 2,855,761*l.* 16*s.* 2*d.* by the Sale of Annuities for 99 Years, at 15 and an half Year's Purchase, to commence from the 25th of *March* 1726; but as the two last of these Taxes were still liable to former Incumbrances, and consequently could not be presently applied to the Payment of the Annuities thus to be sold, therefore of this Sum of 2,855,761*l.* 16*s.* 2*d.* there was only 2,575,761*l.* 16*s.* 2*d.* to be applied towards carrying on the War, and other her Majesty's present Occasions, and the remaining 280,000*l.* was to be reserved, and with the said Subsidy of Tonnage and Poundage to be applied for making good the Quarterly Payments of the said Annuities to grow due before the 25th of *March* 1708, with a Proviso, that the Annuities to be sold by Vertue of this Act, should not exceed 184,242*l.* 14*s.* *per Annum*. To find the Frugality of this Way of raising Money, let us consider what the World would say of a landed Gentleman who should mortgage his Estate not only for the Sum he then wanted, but for an additional Sum for enabling him to pay the Interest to grow due yearly, without being obliged to contract his yearly Expence, in order to save Money for the Payment of that Interest. Would not every one think such a Gentleman in the high Road to Ruin?

And by the said 4th Money-Act of this Session, the 10th Branch of Excises subsisting at her Majesty's Accession, was continued from the 24th of *March* 1705-6, to the 25th of *March* 1707; and several new Regulations were made relating to the

Collection of the Duties mentioned in the Title of the Act, by which our Merchants and Dealers in those Commodities were subjected to new Difficulties and Penalties. And also by the same Act a new and additional Duty of 2 d. *per Gallon* was laid upon all Low Wines or Spirits of the first Extraction, drawn from imported Materials, or any Mixture therewith; which Duty was to continue for *five Years* from and after the said 24th of *March* 1705-6. As her Majesty was not enabled to borrow any Money upon this Act, it is probable that the Duty had not answered the Money formerly borrowed upon it, and therefore the Duty was continued for another Year, to make good that Deficiency, so that this Act cannot properly be reckoned among the Provisions made by this Session, unless as to what relates to *Kidd's Forfeiture*, which amounted to 6472 l. 1 s.

But besides the Provisions I have mentioned, I must observe, that *January* 8, the House approved of two Resolutions of the Committee of Ways and Means for laying a Tax upon all Lands, Tenements, Hereditaments and Pensions, granted by the Crown since the 6th of *February* 1684; and that this Tax should be a *fifth* Part of the Value of the Grant at the Time it was made; and ordered, that a Bill should be brought in for this Purpose; but the Ministers as well as others, were too much concerned to allow such a Bill to be passed into a Law.

I shall likewise observe, that by an Act passed this Session, the Expence of the Mint was increased from 3000 l. to 3500 l. yearly, which the Treasury was enabled to issue out of the Monies arising by the Coinage Duty, or 5th Branch of the Customs subsisting at her Majesty's Accession. And I shall conclude with giving an Abstract of the Grants and

and Provisions made by this Session, which ended
March 19, 1705-6, as follows:

SUPPLIES voted.

For our Navy	2,228,238	17	4
For our Armies abroad and at home	2,334,226	5	4
For foreign Subsidies	462,796	13	6
For circulating <i>Exchequer</i> Bills	8500	0	0
For Interest on <i>Irish</i> Debentures	47,000	0	0
	<hr/>		
	5,075,761	16	2

PROVISIONS made.

By the Land Tax	2,000,000	0	0
By the Malt Tax	700,000	0	0
By Sale of Annuities	2,575,761	16	2
By <i>Kidd's</i> Forfeiture	6472	1	0
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	5,282,233	17	2

Excess	206,472	1	0
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S.E.C.T. VIII.

ANNE, Parl. 2. Sess. 2. and 3.

THIS Session began December 3, 1706, but before I begin my History of the Money Affairs of this Session, it will be necessary to take some Notice of the principal Occurrences during the Recess. With Regard to the War, the Allies had been extremely successful; for May 12, the Duke of Marlborough obtain'd a compleat Victory over the French at Ramillies, which was followed by the Reduction of *Brabant*, and the greatest Part of *Flandres*,

ders, particularly *Offend* and *Newport*, which I mention, because it is said, that after the Reduction of *Newport*, the Duke had formed a Project to pass by *Dunkirk* and lay Siege to *Calais*, which was then so ill fortified, and had such a small Garrison, that it might have been reduced in a Week's Time; after which he proposed to march Coastways by *Diepe* and *Rouen* to *Paris*, in which March there was not a Town that could have held out above two or three Days, and as we were Masters at Sea, his Army might have been supported and recruited from *England*; but this Project was opposed by the *Dutch*, under Pretence that in the mean time the *French* Army would penetrate into their Country, which was altogether impossible; and therefore it is supposed, that their Opposition proceeded from some other Cause, which they durst not avow. That his Grace had formed such a Project will, I hope, be made manifest by the Writer of his History; because it will vindicate him from the Reproach of having designedly protracted the War, for the Sake of enriching himself; for had this Project been pursued, it would, in all human Appearance, have put an End to the War before the End of that Campaign.

In *Italy* likewise, the Allies were gloriously successful; for the Siege of *Turin* was raised, and the *French* Army totally defeated by Prince *Eugene* and the Duke of *Savoy*, August 27, and thereby both *French* and *Spaniards* drove entirely out of *Lombardy*. And in *Spain* we had been successful in the Beginning of the Campaign by the Siege of *Barcelona*'s being raised May 1, by the Earl of *Peterborough*, and by the Earl of *Galway*'s possessing himself of *Madrid*, June 13; but the *French* poured such a Number of Troops into that Kingdom, and so quickly, that our Army was oblig'd to retire from *Madrid*

Madrid before the End of the next Month, and the *French* recover'd most of what they had lost in *Spain*, except *Catalonia*, *Valencia* and *Gibraltar*; which might have convinced us of the Difficulties we should meet with in conquering *Spain*, where the *French* could much more quickly and less expensively recruit or augment their Armies than we could ours.

Then with regard to domestick Affairs, the Queen having, in Pursuance of the Power given her by Parliament, appointed Commissioners to treat of an Union of the two Kingdoms of *England* and *Scotland*, those Commissioners had concluded a Treaty, which was under the Consideration of the Parliament of *Scotland* when this Session of Parliament met in *England*, and was then in a fair Way of being approved of by the former.

In this happy Situation of our Affairs, which the Queen in her Speech acquainted them with, both Houses presented most loyal Addresses, and both declar'd that no specious Pretences of Peace should divert them from enabling her Majesty to prosecute the War; tho' if we could have prevail'd with ourselves to give up our favourite Project of conquering *Spain*, we might certainly have now got what other Conditions we pleas'd to insist on. But War was the Word, and both Houses, as well as the Throne, overflowed with Gratitude to the Duke of *Marlborough*. The House of Commons, before they presented their Address to her Majesty, resolv'd *Nem. Con.* to thank his Grace for his Services: The House of Lords pass'd a Bill for settling his Honours together with *Blenheim* House and *Woodstock* Manor upon his Posterity, Male or Female, which was sent to the Commons *December 12*, and pass'd by them the same Day: And besides giving the Royal Assent to this Bill the next Day,

the Queen, on the 9th of *January*, sent a written Message to the House in Pursuance of an Address presented to her the Day before, by the whole House, whereby she acquainted them, that it would be very agreeable to her, if the Pension of 5000 *l. per Annum*, were likewise settled upon him and his Posterity, in the same manner as his Honours had been; upon which a new Bill was brought in for that Purpose, and passed into a Law *.

I shall now return to what is chiefly design'd by this History, *to wit*, the Proceedings of Parliament relating to our Debts and Taxes, as the Parliament had been later than usual in assembling, the Committees both of Supply and Ways and Means went presently upon Business, and the following Resolutions of the former were approved of by the House, *viz.*

December 9. I. That 40,000 Men be employ'd in the Sea Service for 1707, including 8000 Marines.

II. That 4 *l.* a Man *per mensem* be allow'd for maintaining them for 13 Months, including the Ordnance for Sea Service.

III. That 120,000 *l.* be allow'd for the Ordinary of the Navy for 1707.

IV. That 357,000 *l.* be granted for Guards, Garrisons and Invalids for 1707, including 5000 Men to serve on Board the Fleet.

V. That the 40,000 Men to act in Conjunction with the Allies, be continued for 1707.

* See before, P. 40.

VI. That

VI. That 893,706*l.* 8*s.* 6*d.* be granted for maintaining them for 1707.

VII. That the 10,000 additional Forces, and her Majesty's Proportion of the 3000 *Palatines*, taken into her Service the last Campaign, be continued for 1707.

VIII. That 211,762*l.* 16*s.* 10*d.* be granted for maintaining them for 1707.

January 9. I. That 49,000*l.* be granted for another Year's Interest of the unsatisfied Debentures charged on the *Irish* Forfeitures.

II. That 10,000*l.* be allow'd the Office of Ordnance towards making a Wharf and Storehouse at *Portsmouth*.

III. That 120,000*l.* be granted for the Land Service, to be perform'd by the Office of Ordnance.

IV. That 144,000*l.* be granted towards defraying the Charge of transporting Land Forces.

V. That 3500*l.* be granted for circulating *Exchequer* Bills for another Year.

January 11. I. That 37,500*l.* be granted to defray her Majesty's Proportion of the Subsidies payable to the King of *Denmark*, for 1707.

II. That 150,000*l.* be granted to defray her Majesty's Proportion of the Charges of 13,000 Men in the Service of the King of *Portugal*, for 1707.

III. That 160,000*l.* be granted, to defray her Majesty's Proportion of the Subsidies payable to the Duke of *Savoy* for 1707.

IV. That 5952*l.* 7*s.* 6*d.* be granted to defray her Majesty's Proportion of the Subsidies payable to the Landgrave of *Hesse-Cassel* for 1707.

V. That 5952*l.* 7*s.* 6*d.* be granted to defray her Majesty's Proportion of the Subsidies payable to the Elector of *Treves* for 1707.

VI. That 4761*l.* 18*s.* 6*d.* be granted to defray her Majesty's Proportion of the Subsidies, payable to the Elector *Palatine* for 1707.

VII. That 50,000*l.* be granted to defray her Majesty's Proportion of the Charge of 8000 Men sent to the Assistance of the Duke of *Savoy* for 1707.

VIII. That 445,350*l.* 14*s.* 2*d.* be granted for defraying the Charge of maintaining 20,562 Men, part of her Majesty's Forces, to be employ'd in *Spain* or *Portugal*, and for the General Officers, Contingencies, Hospitals, Forage and Waggon-Money, and for the Garrison of *Gibraltar*, and for General Officers serving the King of *Portugal* for 1707.

IX. That 186,296*l.* 4*s.* 2*d.* be granted for defraying the Charge of maintaining 8833 Men, (additional Forces) to be employed in *Spain* or *Portugal*, and for the General Officers and Contingencies for 1707.

January 27. I. That 50,000*l.* be granted to defray the like Sum advanced by her Majesty to the Duke of Savoy, for the better Defence of Turin, and for the Service of the War in Italy in 1706.

II. That 47,500*l.* be granted to defray her Majesty's Share of a Loan to the Emperor, for the Service of the War in Italy in 1706.

III. That 63,661*l.* 13*s.* 6*d.* be granted for the Levy-Money, Pay, and Contingencies of the Forces, sent on the Expedition under the Earl of Rivers.

IV. That 3014*l.* be granted to defray her Majesty's Expence for the Pay of the General Officers of the 13,000 Portuguese Troops, pursuant to Treaty, to December 23, 1706.

V. That 26,692*l.* 13*s.* 2*d.* three farthings, be granted for defraying her Majesty's Share of the Pay of 3000 Palatine Troops, pursuant to Treaty, from March 17, 1705-6, to December 23, following.

VI. That 37,012*l.* 7*s.* 6*d.* be granted to defray her Majesty's Share of the *Agio* Bread and Forage for 12,000 Prussians employ'd in the Netherlands.

VII. That 20,000*l.* be granted, for an additional Subsidy to the Landgrave of Hesse-Cassel for augmenting his Troops, and marching into Italy, and for defraying the Expence of Bread Waggon and Carriages, and of Hospitals for the Sick and Wounded for 1707.

VIX

VIII. That

VIII. That 19,755*l.* 9*s.* 6*d.* be granted, to defray her Majesty's Proportion of the *Agio Bread* and Forage for the said 12000 *Prussians*, from their coming into her Majesty's Service, until *December 23, 1706.*

IX. That 11,780*l.* 18*s.* be granted to defray her Majesty's Proportion of the extraordinary Charges for the Augmentation of the Troops of *Hesse-Cassel*, employ'd in *Italy* from *May 20*, to the 23d of *December 1706.*

X. That 34,697*l.* 13*s.* 5*d.* half-penny, be granted for Levy-Money, to recruit the Horses of the Foreign Troops in her Majesty's Pay, that were killed, or died of the common Distemper in *Flanders*, in 1705.

XI. That 1146*l.* be granted for a further Allowance of Levy-Money for recruiting the Horses of the *English Horse* and *Dragoons* lost in the same Campaign in *Flanders.*

XII. That 7573*l.* be granted for Levy Money, to recruit the Horses of the *English Horse* and *Dragoons*, and for Officers Horses which died of the common Distemper after the said Campaign, between *October 31, 1705*, and the End of *February* following.

XIII. That 11,298*l.* be granted for Levy Money, to recruit the Horses of the *English Horse* and *Dragoons* which were killed, or died of the common Distemper in the *Low Countries*, between *May 1*, and *December 31, 1706.*

XIV. That 16,055 *l.* 12 *s.* 6 *d.* be granted to defray her Majesty's Share of the Levy-Money for recruiting the Horses of the *Danish* Troops, in the Pay of *England* and *Holland*, that were lost in the same Manner between *January* 1, 1705, and the last of *October* 1706.

XV. That 1775 *l.* be granted to make good the like Loss sustain'd by the Troops of *Hanover*, in her Majesty's Pay during the last Campaign in *Flanders*.

XVI. That 150,000 *l.* be granted towards prosecuting the Successes of King *Charles the Third*, for Recovery of *Spain* to the House of *Austria*.

And presently after these Resolutions were agreed to, in order to justify our Ministers for running their Country into such a monstrous Expence, it was resolv'd, That the several Sums of Money for the extraordinary Services for the Year 1706, which have been agreed to by this House, have been advanced and expended for the Preservation of the Duke of *Savoy*, for the Interest of King *Charles the Third*, in *Spain*, against the common Enemy, and for the Safety and Honour of the Nation.

The Day after these last Resolutions were agreed to, her Majesty came to the House of Lords, and acquainted both Houses, that the Treaty of Union between the two Kingdoms had been ratified by an Act of the Parliament of *Scotland*, with some Alterations and Additions; and that she had directed both the Treaty and the Act to be laid before them; and accordingly both were the same Day laid before them. Upon this the Treaty as ratified by the Parliament of *Scotland*, was after the most mature

mature Deliberation approv'd of by both Houses, and an Act passed for its Ratification, which received the Royal Assent *March 6, 1706-7*; and as by the said Treaty it was agreed, that 398,085 *l. 10 s.* should be paid by *England* to *Scotland* as an Equivalent for what was after the Union to be rais'd in *Scotland*, and applied towards Payment of the Debts contracted by *England* before the Union; and as some Persons in *England* were to be Sufferers in their Property by the Union, therefore *March 13*, the following Resolutions of the Committee of Supply were agreed to by the House, *viz.*

I. That 398,085 *l. 10 s.* be granted for paying the said Equivalent.

II. That 2641 *l.* be granted as a Recompence to the City of *Carlisle* for such Tolls as they are to be depriv'd of by the Union.

III. That 5000 *l.* be granted to the Sons of Sir *Christopher Musgrave*, Bart. deceas'd, as a Recompence for such Tolls as they are to be depriv'd of by the Union.

For determining the Quantum of this Equivalent, the Produce of the Customs of *England* is, in the 15th Article of the Union, computed at 1,341,559 *l. per Annum*, and the Produce of the Excise on exciseable Liquors in *England*, is computed at 947,602 *l. per Annum*, amounting in the whole to 2,289,161 *l. per Annum*: On the other Hand, the Produce of the Customs in *Scotland*, is computed at but 30,000 *l. per Annum*, and the Produce of the Excises there at 33,500 *l. per Annum*, amounting in the whole to 63,500 *l. per Annum*: Consequently we must reckon that the Debts, with

with which the Customs and Excises in *England* were then charged, were computed to amount to 14,350,894 *l.* 10 *s.* for if the Proportion was rightly observ'd, the Amount of the Customs and Excises in *Scotland* was to the Equivalent, as the Amount of the Customs and Excises in *England* was to the Debts of *England* charg'd upon them. But from an Account which I shall hereunto annex, it will appear, that the Customs in *England* were over-rated; for tho' the Customs, by new Taxes, and other Reasons which I shall presently mention, produced afterwards a great deal more, yet it is evident, they did not then produce so much; as it is probable that large Quantities of Goods were before *Midsummer* 1706, brought to *England*, and afterwards carried to *Scotland*, in order to get the Drawback, and to be re-imported from thence after the Commencement of the Union Duty-free, which made the Customs at *Midsummer* 1706, amount to more than usual.

Besides this Equivalent, it was further stipulated, that if the Customs and Excises in *Scotland* should after the Union increase, a further Equivalent should be allow'd for that Increase, so far as it was applicable to the Payment of the Debts then due by *England*; but the *Scottish* Commissioners did not consider, that the People in *Scotland* would be charg'd with a large Sum of Money yearly for the Payment of the Debts of *England*, tho' no Increase should appear in their Customs; for before the Union all Foreign Goods consumed in *Scotland* paid Custom there, whereas after the Union, all *East-India* Goods, all Goods from the Coast of *Africa*, and most Goods from *Portugal*, *Spain*, *Italy*, and the *Levant*, besides many others, tho' consumed in *Scotland*, would be first landed in *England*, pay Custom there, and be transported to *Scotland*, where
the

the Consumer would, in the Price paid for them, make good the Custom paid in England. This would necessarily increase the Branch of Customs in England, and prevent the Increase of it in Scotland; and this was certainly one of the Causes of the great Increase of that Branch in England after the Year 1707, to which I shall add another, which was the Increase of the Consumption of Foreign Goods in both Kingdoms, after the Peace. We shall now proceed to give an Account of the Provisions made by this Session, for raising the Supplies they had granted, which were as follow, viz.

I. *An Act for granting an Aid by a Land Tax for 1707.*

II. *An Act for continuing the Duties upon Malt, &c. for 1707.*

III. *An Act for continuing the Duties upon Houses.*

IV. *An Act for continuing the Duties on Loco Wines and Spirits of the first Extraction, and the Duties payable by Hawkers, &c. and part of the Duties on Stamp Paper, &c. and the Duties on Sweets; and the ONE THIRD Subsidy of Tonnage and Poundage.*

V. *An Act for continuing several Subsidies, Impositions and Duties.*

By the first of these Money-Acts, the same Land Tax, viz. 4s. in the Pound, was continued for another Year; and by the second, the same Tax upon Malt, Mum, Cyder, and Perry, was likewise continued for another Year.

By the 3d the 6th Branch of Inland Duties continued to the 1st of August 1710, by the 4th Money Act,

Act, *W. III. Parl. 2. Sess. 1.* was continued for ever, and after the last of *July 1710*, was establish'd as a Fund for paying to the Bank 4 *l. 10 s. per Cent. per Ann.* upon *Exchequer Bills*, which were to be circulated by them, to the Amount of 1,500,000 *l.* and which the Treasury was impower'd to issue for the Use of the War, and other her Majesty's Occasions; but as to what might grow due for the said 4 *l. 10 s. per Cent. per Ann.* before the said 1st of *August 1710*, no other Provision was made for it, except the Surplus of these Duties on Houses, if any should be, after satisfying what was charg'd by the said 4th Money-Act just mention'd; for if no Surplus, the Treasury was to issue *Exchequer Bills* for the Payment of this Interest, or Allowance to the Bank: All these *Exchequer Bills* were to carry Interest or no Interest, or what Interest, the Bank should please to indorse upon them; and the Bank was to remain a Corporation till the said Principal Sum, and all Arrears of the said Allowance should be paid off, which it might be upon one Year's Notice, and then these Duties were to be applied to what Use the Parliament should direct; or in the mean Time, if the Duties should at the End of any Quarter, produce more than was sufficient for paying this Allowance, such Surplus was to be reserv'd for the Disposal of Parliament.

By the 4th of these Money-Acts, the 10th Branch of Excise, and 7th of Inland Duties continued till *June 24, 1710*, by the 4th Money-Act, *Anne, Parl. 1. Sess. 3.* and the 3^d Branch of Inland Duties continued till *August 1, 1710*, by the 4th Money-Act, *W. III. Parl. 2. Sess. 1.* were from the 23^d of *June* and last of *July 1710*, further continued for 96 Years; the One-third Subsidy continued by the 3^d Money-Act, *Anne, Parl. 2. Sess. 1.* for 98 Years, from *May 8, 1706*, was further

continued for one Year more; and the 9th Branch of Excise, which had been suffer'd, I suppose by Chance, to expire the Lady-Day preceding, was revived, and to prevent any such Chance for the future, was now granted for 99 Years from March 24, 1706. All these continued Taxes were made a Fund for raising 1,155,000*l.* by the Sale of Annuities for 99 Years, to commence March 25, 1707, at 16 Years Purchase, of which Purchase-Money 35,000*l.* was to be reserv'd for securing the Quarterly Payments of these Annuities to grow due before Michaelmas 1710, and as a further Security, the Overplus Monies of all the Funds charged with Annuities formerly purchased, were to be applied, so far as necessary to make good the Quarterly Payments of the Annuities to be purchased upon this Act, that should grow due before the said Michaelmas. And all these Funds together were made a general Fund for the Payment of these new Annuities, with a Proviso, that they should not exceed 72,187*l.* 10*s.* per Annum.

And by the 5th, The first Branch of the Customs continued till August 1, 1710, by the 4th Money-Act, W. III. Parl. 4. Sess. 1. was further continued till August 1, 1712; also the 3d, 4th, 7th, 8th, and 14th Branches of the Customs, continued to the same Time, by the same Act, were further continued to the said 1st of August 1712; and all these Branches so continued, together with the Surplus of what Monies should be raised by Vertue of the said 4th Money-Act, over and above what was charged by the same, were made a Fund for borrowing at 6*l.* per Cent. Interest, the Sum of 822,381*l.* 15*s.* 6*d.* farthing, and such farther Sum as should be found necessary, for paying the Interest quarterly till the Duties arising by this Act, or the said 4th Money-Act, should be sufficient

sufficient for that Purpose; so that to borrow a Sum of Money, and then to borrow a further Sum to pay the Interest, was now become a common Practice. By such a continued Practice a private Man would soon and certainly be undone; and a Nation must as certainly, tho' not so soon, be undone.

I shall now give an Abstract of the Supplies granted and Provisions made by this Session as follows, viz.

SUPPLIES granted.			
	l.	s.	d.
For the Navy ———	2,210,000	0	0
For our Armies abroad and } at home ———	2,942,488	11	4½
For Foreign Subsidies ———	331,666	13	6
On Account of the Union —	405,726	10	0
<i>Irish</i> Debentures and <i>Ex- chequer</i> Bills ——— } chequer Bills ———	52,500	0	0
	5,942,381	14	10½
PROVISIONS made.			
By the Land Tax ———	2,000,000	0	0
By the Malt Tax ———	700,000	0	0
By <i>Exchequer</i> Bills on the 3d } Money-Act ———	1,500,000	0	0
By Annuities on the 4th } Money-Act ———	1,120,000	0	0
By borrowing on the 5th } Money-Act ———	822,381	15	6½
	6,142,381	15	6½
Excess ———	200,000	0	8
G			To

To the Grants of this Session we should add the 5000 *l. per Annum* out of the Post-Office Revenue, settled upon the Duke of *Marlborough* and his Posterity, which at 30 Years Purchase amounts to 150,000 *l.*

April 8. The Queen came to the House, and passed the Acts then ready for the Royal Assent, but made no Speech; and the Lord Keeper by her Command prorogued the Parliament to the 14th; when it sat again, for what End I know not; for as the Union was to commence *May the first*, it was again prorogued on the 24th, before any Bill could be passed into a Law; therefore, unless Judgment was given in some Cause by the House of Lords, it cannot properly be call'd a Session but a Convention or Meeting; for according to Lord *Coke*, no Meeting of Parliament can be call'd a Session, unless some Act be passed, or Judgment given; and the Queen in her Speech at the End of this Session or Meeting, seems to consider it only as a Continuance of the former Session.

The Commons, indeed, passed a Bill, and sent it to the Lords, for preventing the fraudulent Practice of obtaining Drawbacks for Goods carried from *England to Scotland*, before the first of *May* then next, in order to be brought back again Duty free, after the said first of *May*; and of carrying Goods by *Englishmen* or Foreigners, from Foreign Parts into *Scotland*, before the Commencement of the Union, in order to be brought from thence after the Union, without paying the *English* Duties; but as this was not taken Care of in the Articles of Union, which it ought to have been, it was probably thought, upon more mature Deliberation, that it could not afterwards be done by the Parliament of either Kingdom, without the Concurrence of the other, which could not now be obtain'd; and therefore

fore the Parliament was prorogued before this Bill could pass the House of Lords.

Upon this material Alteration of the Constitution in both Kingdoms, there ought regularly to have been a new Parliament summoned, and a new general Election in both; but the prevailing Party at that Time were resolv'd not to give the People a new Choice, therefore in the Act of Ratification of the Union in *England*, a Power was given to the Queen to declare, that the Lords and Commons of the then Parliament of *England* should be the Members of the first Parliament of *Great Britain*; and in the Act of Ratification in *Scotland* it was provided, that in Case her Majesty should on or before the first of *May* so declare, the 16 Peers and 45 Commoners to represent *Scotland* in the first Parliament of *Great Britain*, should be chosen by and out of those who were then the Members of that Parliament in *Scotland*; and as her Majesty did so declare, not only in her Speech at the End of this Session, but presently after by Proclamation, I shall call the next Session the 4th of *Queen Anne's second Parliament*.

S E C T. IX.

ANNE, *Parl. 2. Sess. 4.*

THIS Session, which was open'd at *Westminster*, *October 30, 1707*, did not assemble under the same happy Circumstances, with respect to the War, as the former had done; for in the preceding Campaign, we had obtain'd no Advantage in the *Netherlands*; the *French* had almost ruin'd our Army in *Spain* by the compleat Victory they had gain'd at *Almanza*; and we had been oblig'd to raise the Siege of *Toulon*, chiefly occasion'd by the *Emperor's* employing his Troops in the Con-

quest of *Naples*, instead of sending them to assist in the Siege of that important Place; which might have convinced us, that our Allies consider'd more their own respective Interests, than they did what we call'd *The Common Cause*, and what was the only Reason that could induce us to continue the War. Besides, we had suffer'd extremely in our Trade, by the Multitude and Diligence of the Enemy's Privateers, and our own Neglect of all Marine Affairs; for the *French* finding themselves altogether incapable to contend with us at Sea, had laid up most of their Men of War, and left their Seamen to serve on Board their Privateers; and yet notwithstanding our being absolute Masters of the Ocean, we never once attempted to carry the War into *America*, whereby we might soon have oblig'd our Enemies to submit; for if we had made ourselves Masters of *Mexico* and *Peru*, the *French* could not have got Money to have carried on the War a Year longer, as has since been confess'd in a Memorial drawn up by one of their ablest Ministers, which the Reader may see in the Life of the Duke of *Orleance*. But *Flanders*, where the *French* could longest resist, and most easily act upon the Defensive, was the only Place where we prosecuted the War with Vigour, because it was for the Glory of our favourite General, and the Interest of our good Allies the *Dutch*.

In these Circumstances of our Affairs, I say, the Parliament this Year assembled *October 30*, but then adjourn'd for a Week, so that they did not proceed to Business till *November 10*, and that very Day a Question was started in the House of Commons, whether this was to be deemed a new Parliament or no; for a Law having been passed in the first Session, by which it was enacted, that no Officer named in the Act, nor any Pensioner at
Pleasure,

Pleasure, should be capable of being a Member of the House of Commons, in any Parliament after the Parliament then subsisting; it came to be a Question, whether any such Officer or Pensioner could now sit in the House of Commons, and it was determin'd, that they could not; so that by a Vote of the House of Commons, this which I call the 4th Session, was determin'd to be the first Session of a new Parliament, tho' there had been no Dissolution by the Crown, nor any new general Election by the People; but as our House of Commons have not yet made themselves a Court of Inquisition, one may openly profess being of a different Opinion; and the Reason why this Opinion then prevail'd was, I suppose, because the Anticourtiers were willing to get rid of all such Officers and Pensioners, and the Courtiers thought they might, if they found it necessary, make Use of this Pretence for continuing that Parliament three Years longer, whereas, by the Triennial Act, it was to expire the Summer following.

In Consequence of this Vote an Inquiry was set on Foot, which of the then Members were possessed of any of the Offices excluded by the Act, or of any Pensions during Pleasure, and new Writs were order'd for chusing new Members in the room of such of them as were discover'd; and from the same Consequence this Parliament has ever since been call'd the first of *Great Britain*, tho' it may more properly be call'd the last of *England*, with an Addition of a Representative, which some People will call the Rump of the last of *Scotland*. But let it be call'd what it will, it was more sanguine than any former, for the entire Conquest of *Spain*; for not only the House of Commons, in their Address at the Beginning of the Session, declar'd, that no Disappointments should discourage them from making

making their utmost Efforts to enable her Majesty, in Conjunction with her Allies, to reduce the whole *Spanish* Monarchy to the Obedience of the King of *Spain*; (meaning the Archduke *Charles*) but both Houses on the 22d of *December*, join'd in presenting an Address to the Queen, by which they declar'd it to be their unanimous Opinion, That no Peace could be honourable or safe for her Majesty, or her Allies, if *Spain*, the *West-Indies*, or any Part of the *Spanish* Monarchy, should be suffer'd to remain under the Power of the House of *Bourbon*; and indeed, in the Committee of Supply they made great Efforts for supporting this their Opinion; but in the Committee of Ways and Means, they took Care that their Efforts should fall chiefly upon Posterity; for in the former, the following Resolutions were agreed to, which were all upon Report approved of by the House, *viz.*

November 18. I. That 2,080,000 *l.* be allow'd for maintaining 40,000 Seamen, including 8000 Marines, and including the Ordnance for Sea Service, for 1708.

II. That 120,000 *l.* be allow'd for the Ordinary of the Navy for 1708.

November 22. I. That 894,272 *l.* 3*s.* 6*d.* be granted for maintaining 40,000 Men, to act in Conjunction with our Allies for 1708.

II. That 177,511 *l.* 3*s.* 6*d.* be granted for maintaining 10,000 Men more, for the same Purpose for 1708.

III. That 34,251 *l.* 13*s.* 4*d.* be granted to defray her Majesty's Proportion of the Charge of maintaining 3000 *Palatines* for 1708.

IV. That

IV. That 43,251*l.* 12*s.* 6*d.* be granted to defray her Majesty's Proportion of the Charge of maintaining 4639 Saxons for 1708.

V. That 9269*l.* 16*s.* 6*d.* be granted to defray her Majesty's Proportion of the Charge of maintaining *Borkmar's* Regiment of Dragoons, consisting of 800 Men, for 1708.

December 20. I. That 586,671*l.* 12*s.* 6*d.* be granted for maintaining the Forces to serve in *Spain* and *Portugal*, including the Pay of General Officers, and the Charge of Contingencies, and for Forage, Waggon and Baggage Money, and for the Garrison of *Gibraltar*.

II. That 494,689*l.* 8*s.* 6*d.* be granted to defray her Majesty's Proportion of the Subsidies payable to her Allies, for 1708.

III. That 500,000*l.* be granted for the Augmentation of her Majesty's Forces, in order to strengthen the Army of the Duke of *Savoy*, for making good the Alliances with the King of *Portugal*, and for the effectual carrying on the War for Recovery of the *Spanish* Monarchy to the House of *Austria*.

IV. That 511,734*l.* 8*s.* 6*d.* be granted for Guards, Garrisons and Invalids, for 1708, including 5000 Men, to serve on Board the Fleet.

December 23. I. That 100,000*l.* be granted for defraying the like Subsidy granted the Duke of *Savoy*, for especial Service in prosecuting the War against *France* in 1707.

II. That 22,957*l.* 2*s.* be granted to compleat the Sum of 42,957*l.* 2*s.* being her Majesty's Proportion for the Troops of *Hesse-Cassel*, employ'd in *Italy* in 1707*.

III. That 12,284*l.* 19*s.* 8*d.* Halfpenny be granted to defray the Charge of the Fortifications, and other Services of the Garrison of *Gibraltar* in 1706.

IV. That 60,334*l.* 19*s.* 6*d.* Farthing, be granted for the Payment of one Year and a Quarter's Interest of the unsatisfied Debentures, charged upon the *Irish* Forfeitures.

V. That 10,000*l.* be allow'd to the Office of Ordnance, for making a Wharf and Storehouse at *Portsmouth*.

VI. That 3500*l.* be granted for the Charge of circulating the Old *Exchequer* Bills for another Year.

VII. That 144,000*l.* be granted for the Charge of transporting Land Forces.

VIII. That 120,000*l.* be granted for the Land Service to be perform'd by the Office of Ordnance, in 1708.

IX. That 2120*l.* 18*s.* 6*d.* be granted to satisfy the like Sum due to Capt. *James Roch*.

From these Resolutions the Generosity of the Committee of Supply will appear; and from the

* See before Resolution 7. P. 73.

following

following Provisions first resolv'd on in the Committee of Ways and Means, and afterwards made effectual by Bills passed into Laws, it will appear, whose Pockets were to be chiefly affected by this Generosity. These Provisions were,

I. *An Act for an Aid by a Land Tax for 1708.*

II. *An Act for continuing the Duties on Malt, &c. for 1708.*

III. *An Act for raising a further Supply by Sale of Annuities on a Fund not exceeding 40,000 l. per Annum, to arise by appropriating several Surplusses; and by granting further Terms in the Duties on Low Wines, and on Hawkers; and in the Stamp Duties, the one third Subsidy, the Duty on Sweets, and one of the Branches of Excise; and by making other Provision in the Act mentioned.*

IV. *An Act for continuing one half part of the Tonnage and Poundage granted the 12th of King Charles the Second; and for settling a Fund thereby, and by other Ways and Means for Payment of Annuities not exceeding 80,000 l. per Annum, to be sold for raising a further Supply.*

V. *An Act for assuring to the East-India Company a longer Time in the Fund and Trade therein mentioned, and for raising thereby 1,200,000 l.*

VI. *An Act for continuing the Half Subsidies therein mentioned, with several Impositions and other Duties, to raise Money by Way of Loan; and for charging of Prize Goods and Seizures, and for taking off the Drawbacks of foreign Cordage, and*

to obviate the clandestine Importation of *Worroughs*
Silks And *Wool* And *Woolen* Goods to *Britain*
 VII. An Act for continuing several Duties therein
 mentioned, upon Coffee, Chocolate, Spices, Pictures
 and Muslins; and additional Duties upon several of
 the said Commodities; and certain Duties upon Cali-
 coes, China Wares, and Drugs; and for continuing
 the Duties called the Two-third Subsidies; for pre-
 serving the Publick Credit; and for ascertaining the
 Duties of Coals exported to foreign Parts; and for
 securing the Credit of the Bank of England; and for
 passing several Accounts of Taxes raised in the County
 of Monmouth; and for promoting the Consumption
 of such Tobacco as shall have paid the Duties.

By the first two of these Acts, the Land Tax
 at 4s. in the Pound, and the usual Malt Tax were
 continued for another Year.

By the 3d, the Sum of 640,000 l. was to be
 raised by the Sale of Annuities for 99 Years, at
 16 Years Purchase, to commence from and after
 the 25th of March 1708; and for the Payment of
 the Annuities so to be purchased, a Fund of 40,000 l.
per Annum, was appropriated, which was to be
 rais'd out of the Overplus Monies of the Duties
 and Funds settled by the 3d Money-Act, *Anne*,
Parl. 2. Sess. 1. and the 4th Money-Act, *Anne*,
Parl. 2. Sess. 2. after Satisfaction of the Annuities
 sold by Vertue of the said Acts; and out of the
 Overplus Monies, arising after September 30, 1710,
 from the 3d Branch of Excise, subsisting at her
 Majesty's Accession; and such of the Duties men-
 tion'd in these Acts as were to expire before the
 End of the said Term of 99 Years, were by this
 Act respectively continued throughout Great Britain,
 from the Time of their Expiration, for such a new
 Term,

Term, as was necessary for continuing them for 99 Years, to be computed from the said 22th of March, 1708. But as these Overplus Monies could not presently be applied to the Payment of any Annuities to be sold by Vertue of this Act, therefore, of the Sum thus to be raised, there was only 540,000 *l.* to be applied for raising the Supply, and 100,000 *l.* the remaining Part, was to be reserv'd, and to be apply'd to make good the quarterly Payments of the said Annuities that were to grow due at or before *Michaelmas* 1710.

The 4th of these Money-Acts was of the same Nature with the 3^d, only for double the Sum. By this Act the Sum of 1,280,000 *l.* was to be raised by the Sale of Annuities for 99 Years, at 16 Years Purchase, from *Midsummer* 1708, upon a Fund of 80,000 *l.* per Annum, to be raised by a Moiety of the first Branch of the Customs, which Branch had been continued to the 1st of *August* 1712, by the 5th Money-Act, *Anne*, Parl. 2. Sess. 2. and therefore the said Moiety was by this Act continued for 96 Years from and after the last of *July* 1712; but as it had been before mortgaged till that Day, therefore of the Sum now to be raised, there was only 1,020,000 *l.* to be applied towards raising the Supply, and 260,000 *l.* the remaining Part was to be reserv'd, and to be apply'd towards Payment of the Annuities quarterly, as should grow due from and after the 24th of *June* 1708, and before the 1st of *August* 1712. And upon this and former Acts of the same Nature, I must observe, that our Gentlemen-Placemen who were to have this reserv'd Money in their Hands, might make, and I doubt not, did make a fine Jobb of it, at a Time when all publick Securities were so fluctuating, and such Premiums allow'd for ready Money.

For understanding the 5th of these Money-Acts, I must desire the Reader to recollect, that by the 11th Money-Act, *W. III. Parl. 1. Sess. 3.* which establish'd the *East-India* Company, they were to have an Annuity of 160,000 *l.* and were to continue with the sole Privilege of Trade to the *East-Indies*, till *Michaelmas 1711*, after which, upon three Years Notice, and Repayment of the *Two Millions* then advanced by them, with all the Arrears of the said Annuity, they were to cease, as likewise the Salt Duties and the Stamp Duties which had been imposed by the said Act, and by the 7th Money-Act of the same Session, and appropriated towards the Payment of the said Annuity. Now the Company had agreed to advance for the Use of the Publick, 1,200,000 *l.* without any Interest, upon Condition that they should continue a Company, and enjoy their sole Privilege of Trading, together with their said Annuity of 160,000 *l.* and the Security they before had for the Payment of the same, till the 25th of *March 1726*, which Agreement was establish'd by this Act; and it was provided, that upon three Years Notice after the said 25th of *March*, and Repayment of the 2,000,000 *l.* formerly advanced, as well as the 1,200,000 *l.* now advanced, and all Arrears of their said Annuity, the Company, and the Duties appropriated to them were to cease; and it was further provided, that the 5 *l. per Cent.* payable upon Goods imported by the Company, by Vertue of the said 11th Money-Act, should after the 29th of *September 1714*, cease and determine.

By the 6th Money-Act of this Session, the other Moiety of the first Branch of Customs, and the 3d, 4th, 7th, 8th, and 14th Branches of the Customs continued by the 5th Money-Act, *Anne, Parl. 2. Sess. 2.* to the 1st of *August 1712*, were further

further continued to the 1st of *August 1714*. Prize Wines were made liable to a Duty of 25 *l.* per Tun, and all Prize Goods were made liable to other Duties, and upon the Credit of the Duties or Subsidies granted or continued by this Act, or by the said 5th Money-Act, after Satisfaction of what had been before charg'd upon them, her Majesty was enabled to borrow 729,067 *l.* 15 *s.* 6 *d.* 1, together with such Sums as should be sufficient to pay the Interest of the said Sum at 6 *l.* per Cent. quarterly, till the Duties should become sufficient for that Purpose. Thus in every Shape and every Year, we were now oblig'd to borrow large Sums, for paying the Interest to grow due upon the Sums borrow'd for carrying on the War.

And by the 7th Money-Act of this Session, the Duties upon the Goods mentioned in the Title of this Act, and which had been continued or imposed by the 4th Money-Act, *Anne*, Parl. 1. Sess. 3. were continued from the 23d of *June 1710*, for four Years next ensuing; and the said Two-thirds Subsidy which had been imposed by the 5th Money-Act of the said Sess. 3. was continued from the 7th of *March*, 1708-9, for three Years next ensuing. These Duties were continued, not for raising any Supply for the ensuing Year, but for what was called preserving publick Credit; because it then appear'd, that the Produce of them, in the Time for which they had been before granted, would not satisfy the Principal and Interest of the Sums borrow'd upon them; therefore regularly a State of their Produce should have been laid before the Committee of Supply, the Deficiency from thence calculated, and a Sum granted for making good that Deficiency, which Sum should have been provided for in the Committee of Ways and Means by continuing those Duties. But Trifles like these

were

were not attended to, whilst our Heads were so full of conquering *Spain* for the House of *Austria*.

Besides these Acts, there were this Session pass'd two Acts, by one of which the Exportation of white Woollen Broad Cloths, which had been prohibited by a Statute of *Henry the Eighth*, was allow'd; and by the other a Duty of 5 s. per Piece was laid upon white Broad Cloths so exported; the Subsidy outwards upon such Cloths having been before abolish'd by an Act passed in King *William's* Reign; but as these two Acts were design'd only as an Encouragement to our Manufacturers and Dyers, and not to raise any Sum of Money, I do not reckon them among the Money-Acts of this Session, tho' founded on Resolutions of the Committee of Ways and Means; and I hope our Dyers, by their low Prices, have taken Care, that they shall never produce any considerable Revenue.

As great Complaints had been made this Session by our Merchants, the House of Lords entered into a very strict and solemn Inquiry into the Conduct of our Admiralty Board; and from the Report of their Committee, which was printed, it appears, that both our Trade and Marine had been, during this whole War, most infamously neglected. And the House of Commons having made an Inquiry into the State of the War in *Spain* at the time of the Battle of *Almanza*, resolv'd, that it appear'd to them, that of 29,395 *English* Forces, provided by Parliament for the Service of *Spain* and *Portugal* in 1707,* there were but 8660 Men, besides Commission and Non-Commission Officers, and Servants, in *Spain* and *Portugal*, at that Time; which confirms the Remark I have made, with Regard to our prosecuting the War vigorously nowhere but in *Flanders*. Upon this Resolution an

* See before, P. 57. Refol. 8. 9.

Addresses having been presented to her Majesty, she, or rather her Ministers for her, made a very long Answer, shewing the Reasons why there were then so few Forces in *Spain*, one of which is very remarkable, for it says, that of 8297 Men sent from *England* to *Spain* under the Earl of *Rivers* in 1706, so many were lost by Death or otherwise, that soon after their Arrival in *Valencia* the End of *January* 1706-7, they were found to be reduced to about 4500 Men. If this Fact was true, there must either have been very bad Management in transporting them, or it shews how chimerical our Project was, to conquer *Spain* with Forces sent from *England*; and we could not depend on our Allies for that Purpose; for the King of *Portugal* was so little sanguine, that we durst not inquire into his Performance of his Engagements with us, for Fear of his deserting our Alliance; and the House of *Austria* had so little Regard for us, that at a Time we were running in Debt, and ruining ourselves, for the Sake of conquering Kingdoms and Provinces for them, they prohibited the Importation of our Woollen Manufactures into their Dominions; both which appear by Addresses to, and Answers from her Majesty in this Session.

I shall now conclude my Account of this Session, which ended *April* 1, 1708, with an Abstract of the Grants and Provisions made therein, as follows, viz.

S U P P L I E S voted.

For the Navy	2,210,000	0	0
For our Armies	3,056,204	11	0½
For foreign Subsidies	594,689	8	6
For Debentures, &c.	65,955	18	9½
	5,926,849	17	6½
		P R O.	

PROVISIONS made.

	l.	s.	d.
By the Land Tax	2,000,000	0	0
By the Malt Tax	700,000	0	0
By the 3d Money-Act	540,000	0	0
By the 4th	1,020,000	0	0
By the 5th	1,200,000	0	0
By the 6th	729,067	15	6½
	6,189,067	15	6½
Excess	262,217	18	0

S E C T. X.

ANNE; *Parl. 3. Sess. 1.*

ALTHOUGH the Ministers might have found a Pretence, as I have before hinted, for continuing the Parliament two Years longer, yet as the People were still intoxicated with the War, and as they had still the Influence of the Treasury and Crown at Command, they did not think it necessary to make Use of it, therefore the last Parliament was soon after its Prorogation dissolved, and a new one chosen, which met at *Westminster*, November 16, 1708; and as our Warlike Spirit had receiv'd a new Filip by the Victories at *Oudenarde* and *Wynendale*, the taking of *Lisle*, &c. and the Conquest of the Islands of *Sardinia* and *Minorca*, this Parliament appear'd as zealous for running the Nation in Debt, by a Continuance of the War, as any former, in Consequence of which they approv'd of the following Resolutions of the Committee of Supply, *viz.*

November

November 27. I. That 2,080,000 *l.* be granted for maintaining 40,000 Seamen for 1709, including as before.

II. That 120,000 *l.* be granted for the Ordinary of the Navy; for 1709.

III. That 901,827 *l.* 13 *s.* 6 *d.* be granted for maintaining 40,000 Men, to act in Conjunction with our Allies, for 1709.

IV. That 177,511 *l.* 3 *s.* 6 *d.* be granted for maintaining 10,000 Men more for the same Purpose.

V. That 34,251 *l.* 13 *s.* 4 *d.* be granted as our Proportion for maintaining 3000 *Palatines* for 1709.

VI. That 43,251 *l.* 12 *s.* 6 *d.* be granted as our Proportion for maintaining 4639 *Saxons* for 1709.

VII. That 9269 *l.* 16 *s.* 6 *d.* be granted as our Proportion for maintaining *Bolivar's* Regiment for 1709.

All which Resolutions were approved of *Nemine Contradicente.* And

December 16. That 220,000 *l.* be granted as our Proportion for augmenting the Troops which are to act in Conjunction with our Allies, for 1709.

February 5. I. That 549,235 *l.* 12 *s.* 8 *d.* 1, be granted for maintaining Guards, &c. for 1709, including as before.

H

II. That

II. That 180,000*l.* be granted for the Office of Ordnance for Land Service, for 1709.

III. That 49,310*l.* 4*s.* 10*d.* $\frac{1}{2}$ be granted for one Year's Interest on *Irish* Debentures.

IV. That 3500*l.* be granted for circulating *Ex-quer* Bills for another Year.

V. That a Supply be granted for carrying on the Coinage of Gold and Silver.

February 8. I. That 1,081,083*l.* and 4*d.* be granted for maintaining the Forces in *Spain* and *Portugal*, for 1709.

II. That 144,000*l.* be granted for transporting Land Forces.

February 12. I. That 553,845*l.* 14*s.* 4*d.* be granted for our Proportion of the Subsidies to our Allies, for 1709.

II. That 301,748*l.* 7*s.* 11*d.* $\frac{1}{2}$ be granted for extraordinary Charges of the War already incur'd, and not provided for by Parliament.

April 6. That 103,203*l.* 11*s.* 4*d.* be granted for the Use of such Proprietors or Inhabitants only of *Nevis* and *St. Christopher's*, who were Sufferers by the late *French* Invasion there, and who shall re-settle, or cause to be resettled, their Plantations in the said Islands.

Now with Regard to the Provisions made, or Ways and Means agreed to, and made effectual by

by Laws passed in this Session, they were as follow, viz.

- I. *An Act for an Aid by a Land Tax for 1709.*
- II. *An Act for continuing the Duties upon Malt, &c. for 1709.*
- III. *An Act for enlarging the Capital Stock of the Bank of England, and for raising a further Supply for 1709.*
- IV. *An Act for continuing several Impositions and Duties, to raise Money by Way of Loan; and for exporting British Copper and Brass Wire, Duty-free, and for circulating a further Sum in Exchequer Bills, in Case a new Contract be made in that Behalf, &c.*
- V. *An Act for continuing the former Acts for the Encouragement of Coinage, &c.*

Of these Money-Acts the first two were for continuing a Land Tax of 4 s. in the Pound, and the usual Malt Tax for another Year.

By the 2d a new Agreement was established with the Bank, which I shall give the more particular Account of, because I may hereafter have Occasion to mention it. This Agreement was conditionally made before, or soon after, the Meeting of the Parliament, and being laid before the Parliament, by Way of a Proposal from the Bank, the same was approv'd of, first by the Committee of Ways and Means, and on the 10th of February by the House, whereupon an Address was resolv'd on, that her Majesty would issue a Commission under the Great Seal, for taking Subscriptions for enlarging the Capital Stock of the Bank, to enable them to

comply with the Proposition they had made, and the House had accepted. But that the Reader may the more easily understand the Terms of this Proposition, I shall give him a short State of the Affairs of the *Bank*, as they then stood.

By the 5th Money-Act, *W. & M. Parl. 2. Sess. 5.* the Capital Stock of the *Bank* consisted of 1,200,000*l.* being the Sum then lent by them to the Government, for which they were to have an Annuity of 100,000*l.* till repaid, and till then they were to continue a Corporation; but the Corporation was to cease upon 12 Months Notice after the 1st of *August* 1705, and Repayment of the said Sum, and all Arrears of the said Annuity. By the 5th Money-Act, *W. III. Parl. 1. Sess. 2.* the *Bank* was empowered to increase their Capital, in order to enable them to pay off Tallies or Orders upon several deficient Funds, and they were to have an Annuity at the Rate of 8 *l. per Cent.* upon all such as they did pay off, in Proportion to which their Capital was to be increased, which was not to be redeemed till after the 1st of *August* 1710, upon 12 Months Notice, when upon Re-payment of all that was due to them, the Corporation was to cease; and by this Act it was provided, that during their Continuance, no other *Bank* was to be erected or permitted by Act of Parliament; but this was the only sort of exclusive Privilege as yet granted; and thus the Affairs of the *Bank* stood until *Anne*, *Parl. 2. Sess. 2.* when the *Bank* undertook by the 3d Money-Act of that Session, as before-mention'd, to circulate 1,500,000*l.* in *Exchequer* Bills, in consideration of which they were to have an Annuity of 4 *l. 10 s. per Cent.* till paid off; and to enable them to circulate those Bills, they were empower'd to make what Call they pleased for Money from their Proprietors, and were to continue a Corpora-

tion till all those Bills should be paid off and cancelled; after which, that is to say by an Act of the very next Session, the Money paid in upon this Call was converted into Capital Stock, so as that the whole Addition made to the Original Capital, by the last-mention'd Act of King *William*, or by this Act should not exceed 1,001,171 *l.* 10*s.* but in this last Act there was a Proviso, that it should not restrain the Corporation from calling in from their Members, any further Sum or Sums of Money.

Thus we may see, that at the beginning of this Session the Capital Stock of the *Bank* amounted to 2,201,171 *l.* 10*s.* for 1,200,000 *l.* of which they had from the Government, an Annuity of 100,000 *l.* and as to the Residue, they had an Interest at the Rate of 8 *l.* per Cent. per Annum, for all the Tallies or Orders which they had paid off, by Vertue of the said 5th Money-Act, *W. III. Parl. 1. Sess. 2.* and which were still remaining in their Hands unredeem'd; and besides, they had an Interest of 4 *l.* 10*s.* per Cent. per Ann. for all the *Exchequer* Bills issued by Vertue of the said 3d Money-Act, *Anne, Parl. 2. Sess. 2.* none of which, as will presently appear, had yet been discharged or cancelled, but on the contrary, a great Addition made to them by the new Bills issued quarterly, for paying the Interest or Premium, as it became due.

This was the State of their Affairs at the beginning of this Session, and now they offer'd to pay off and deliver up to be cancelled all the *Exchequer* Bills issued by Vertue of the said 3d Money-Act, *Anne, Parl. 2. Sess. 2.* amounting with Interest to 1,775,027 *l.* 17*s.* 10*d.* halfpenny. 2dly, To advance and lend to the Government 400,000 *l.* without any Interest after the 1st of *August* 1711, but were to deduct at the Rate of 6 *l.* per Cent.

Interest, from the Day the Money was advanced until the said first of *August*; so that for this 400,000 *l.* they were to have Interest for the first two Years, but none afterwards. And 3dly, They offer'd to circulate New *Exchequer* Bills to the Amount of 2,500,000 *l.* In Consideration of all this, they were to have Liberty to double their Capital by new Subscriptions, at such Rate as they thought fit. 2dly, They were to have an Annuity of 106,501 *l.* 13 *s.* 5 *d.* being at the Rate of 6 *l.* per Cent. per Ann. for the 1,775,027 *l.* 17 *s.* 10 *d.* halfpenny, which they were to advance for cancelling the said Old *Exchequer* Bills; the 4 *l.* 10 *s.* per Cent. per Ann. formerly allow'd them for circulating those Bills being now to cease. 3dly, The New *Exchequer* Bills were to carry an Interest of 2 *d.* per Cent. per Diem; and over and above, they were to have 3 *l.* per Cent. per Ann. from the Time they should be issued till the Day they should be discharg'd. 4thly, They were to continue a Corporation, and enjoy their first Fund of 100,000 *l.* per Ann. until the 1st of *August* 1732, but upon 12 Months Notice after that Day, and Payment of all then due to them, their Corporation and Annuity were to cease. 5thly, No New *Exchequer* Bills were, without their Consent, to be issued, until all now issued should be discharged. And 6thly, No Company in Partnership, exceeding the Number of *six* Persons, were, during their Continuance, to be allowed, to circulate Bills or Notes payable on Demand, or at any Time less than *six* Months.

These Terms being accepted by the House, and her Majesty's Commission issued in Pursuance of their Address, Subscription Books were open'd for adding 2,201,171 *l.* 10 *s.* to their Capital, at the Rate of 115 *l.* for every 100 *l.* Capital Stock, which,

which, I suppose, was near the Price their Stock then sold for, and the Subscription was instantly filled; so that from henceforth their Capital amounted to 4,402,343 *l.* and from what is above we may see, that they had now a very large Revenue coming in to them weekly from the Government, besides the Profits they made by Banking.

Now as to the Fund settled by this Act for raising this additional Revenue to the *Bank*, for paying the Interest to grow due upon these New *Exchequer* Bills, and for discharging and cancelling them by Degrees, the 6th Branch of Inland Duties, which had been continued *for ever* by the said 3d Money-Act, *Anne, Parl. 2. Sess. 2.* was appropriated to the Payment of the said Annuity of 106501 *l.* 13 *s.* 5 *d.* and as a Fund for the New *Exchequer* Bills, the Moiety of the first Branch of the Customs, which by the 5th Money-Act, *Anne, Parl. 2. Sess. 4.* had been continued to August 1, 1714, was by this Act continued *for ever*; the 10th and 15th Branches of the Customs, which by the 6th Money-Act, *Anne, Parl. 2. Sess. 4.* had been continued to the 24th of June 1714, were by this Act continued *for ever*; the additional Duty on Spice, Pictures, &c. first granted by the 4th Money-Act, *Anne, Parl. 1. Sess. 3.* and continued by the said 6th Money-Act to the 24th of June 1714, were now granted *for ever*; the Two-thirds Subsidy first granted by the 5th Money-Act, *Parl. 1. Sess. 3.* and continued by the said 6th Money-Act to the 8th of March 1711, was now granted *for ever*; and the other Moiety of the first Branch of the Customs, which by the 3d Money-Act, *Anne, Parl. 2. Sess. 4.* had been granted *for ever*, was, as to any Surplus, after paying the Annuities charg'd upon it, annex'd to this Fund; all which Duties were by this Act made a general Fund for paying the Interest and

Premium for circulating these New *Exchequer* Bills, and for creating a Sinking Fund of 200,000 *l.* a Year, for discharging and cancelling that Value of the Bills yearly. But as all these Duties were then under Mortgage, and could not be applied to this Use, till the Sums formerly charged upon them were paid off, therefore the Treasury was by this Act empower'd to issue New *Exchequer* Bills every Quarter, for the Payment of the Interest and Premium to grow due Quarterly, until the Funds thus appropriated should be free and sufficient to answer the same; and these new Bills thus to be issued quarterly, the *Bank* likewise undertook to circulate, at the same Interest and Premium with the principal Bills. Thus for *four* or *five* Years we were to borrow Money quarterly, to pay the Interest growing due upon the Principal Sum now borrow'd, and that Interest to be quarterly converted into Principal, bearing an Interest at the Rate of 6 *l. per Cent.* the Interest of which Interest was again at the End of next Quarter to be converted into Principal bearing Interest, and so from Quarter to Quarter until the appropriated Fund should become sufficient to answer the same. A most frugal Way of raising Money for the Publick Service, and worthy the Wisdom of the Nation! But any Thing rather than put the People out of Conceit with the War, by loading them with new Taxes; and all the Usurers, both publick and private, were fond of this Method of carrying it on.

By the 4th Money-Act of this Session, the 3d, 4th, 7th, 8th, and 14th Branches of the Customs, which by the said 5th Money-Act, *Anne, Parl. 2. Sess. 4.* had been continued to the 1st of *August* 1714, were further continued to the 1st of *August* 1716, and, after Payment of what had before been borrowed upon them, were made a Fund for issuing
New

New *Exchequer* Bills to the Amount of 612,739*l.* in case the *Bank* should agree to circulate the same upon the like Terms as in the former Act, in which Case, the general Fund establish'd by the former Act, was likewise to be a Collateral Security for these new Bills. And the Duties thus continued by this Act were also to be a Fund for borrowing 645,000*l.* at 6*l.* per Cent. together with such Sums as it should be necessary to borrow, for paying the Interest to grow due quarterly, till these Duties should become free and sufficient to satisfy the same.

And by the 5th, the 5th Money-Act, *Anne, Parl. 2. Sess. 1.* was continued from *March 1, 1708-9*, for seven Years, and to the End of the next Session; and the Treasury was empower'd to issue the following Sums out of the Coinage Duty, besides the 3500*l.* formerly allow'd, viz. 6000*l.* to pay a Reward of 2*d.* $\frac{1}{2}$ per Ounce for Plate or foreign Coin brought to the Mint to be coin'd; and the yearly Sums of 1200*l.* for the Mint in *Scotland*, and 400*l.* for prosecuting false Coiners, &c. in *Great Britain*.

These were the Supplies granted and Provisions made by this Session, but I cannot conclude my Account of it, without taking Notice, that on the 3d of *March*, both Houses presented a joint Address to her Majesty, beseeching her, that at the Conclusion of the War, (which we were now every Year taught to hope, would be the very next) her Majesty would take Care to establish a firm Friendship among all the Allies; and that the *French* King should own her Majesty's Title and the Protestant Succession; that the Allies should become Guarantees of the same; that the *Pretender* should be banish'd the *French* Dominions; and that the Fortifications and Harbour of *Dunkirk* should be demolish'd.

April

April 21, The Parliament was prorogued ; and the following is an Abstract of the Supplies and Provisions of this Session, viz.

SUPPLIES voted.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
For the Navy ———	2,200,000	0	0
For our Armies ———	3,340,430	12	4
For foreign Subsidies —	553,845	14	4
For extraordinary Expences incurred, and not provided for ———	301,748	7	11 $\frac{3}{4}$
For <i>Nevis</i> and <i>St. Christopher's</i> —	103,203	11	4
For <i>Irish</i> Debentures and <i>Exchequer</i> Bills ———	52,810	4	10 $\frac{1}{2}$
For Coinage Expence —	11,100	0	0
	6,563,138	10	10 $\frac{1}{2}$

PROVISIONS made.

By the Land Tax ———	2,000,000	0	0
By the Malt Tax ———	700,000	0	0
By the 3d Money-Act —	2,900,000	0	0
By the 4th Money-Act, —	1,257,739	0	0
By the Coinage Duty —	11,100	0	0
	6,868,839	0	0
Excess ———	305,700	9	1 $\frac{1}{2}$

But when the 4th Money-Act was passed, the *Bank*, it seems, scrupled their consenting to the Issue or Circulation of any more *Exchequer* Bills; and therefore they were by the Act indulged with Time until the last Day of *December* 1709, to consider whether they would consent or no; according to the Custom of all Money Lenders, who, tho' they

they are secretly fond of the Security and Premium offer'd, yet generally start Difficulties, either to enhance the Premium, or to make their Compliance pass for a Favour. This, it seems, was the Case of the *Bank* upon this Occasion; for they did comply as to the greatest Part, but got Clauses inserted in the Land Tax Bill of next Session, for better enabling them to circulate all *Exchequer* Bills under their Care.

Before I conclude I must observe, that by our Success in the preceding Campaign, and the great Distress the Court of *France* was drove to for want of Money, that Court seem'd resolv'd to have a Peace at any Rate, and a Treaty was during this Session set on Foot at the *Hague*. In this Treaty the *French* Ministers actually agreed to and sign'd Preliminaries, by which *Philip*, call'd by them King of *Spain*, was in two Months to resign and depart the Dominions of *Spain*; but the *French* having in the mean Time got a Supply of Money by the Arrival of some rich Ships, as I have before mention'd, from the *Spanish West Indies*, his Most Christian Majesty refused to ratify the Articles agreed to by his Ministers, and the Armies on both Sides took the Field, the *French* on the Defensive every where but in *Spain*, and the Allies on the Offensive no where but in *Flanders*, so that these two Countries were the only Places of Action during the ensuing Campaign; for all our Allies, except the *Dutch*, seem'd more fond of taking our Money, than of pushing the War to a Conclusion by vigorous Measures on their Side, and even the *Dutch* left the chief Burden of the War upon us, which we readily submitted to, as it tended to increase the Glory and the Riches of our favourite General; and as he was both a compleat Commander, and a good Economist, it must be confessed, that

that as to both, he made the best Use of our Favour.

S E C T. XI.

ANNE, *Parl. 3. Sess. 2.*

THIS Session met at *Westminster*, November the 15th, 1709, after another very glorious tho' bloody Campaign, at least in *Flanders*, for the Duke of *Marlborough* had obtained another compleat Victory over the *French* at *Malplaquet*, and had reduced the two strong Towns of *Tournay* and *Mons*, which shewed that neither Walls nor Intrenchments could defend our Enemies against the Conduct of our General and the Bravery of our Troops. In these Circumstances nothing was breathed from the Throne, nothing thought of in either House of Parliament, but a vigorous Prosecution of the War, in order to compel the Enemy to such Terms of Peace as might be safe and honourable for all our Allies; and both Houses gave Thanks to the Duke of *Marlborough* for his great and eminent Services, which he certainly deserved as a General, whatever he might do as a Minister.

As Money is the Sinews of War, the House of Commons went presently into Measures for providing it early and effectually, and agreed to the following Resolutions of the Committee of Supply, which I may, now the Reader is so well acquainted with the several Articles of publick Expence, abridge as much as possible.

November 21. I. For 40,000 Men for Sea Service 2,080,000*l.*

II. For the Ordinary of the Navy, 120,000*l.*

November

November 23. I. For 40,000 Men to act with our Allies, 901,992*l.* 3*s.* 6*d.*

II. For 10,000 more for the same Purpose, 177,511*l.* 3*s.* 6*d.*

III. For 3000 *Palatines*, 34,251*l.* 13*s.* 4*d.*

IV. For 4639 *Saxons* 43,251*l.* 12*s.* 6*d.*

V. For *Bothmar's* Regiment of Dragoons, 9269*l.* 16*s.* 6*d.*

VI. For the Augmentation Troops, 220,000*l.* which by the Estimate amounted to 20,000 Men.

VII. For foreign Subsidies 567,845*l.* 14*s.* 4*d.*

VIII. For Guards, Garrisons, &c. 543,775*l.* 18*s.* 6*d.* $\frac{1}{2}$.

November 29. For the Office of Ordnance for Land Service, 130,000*l.*

December 2. For the Forces in *Spain* and *Portugal*, 1,126,035*l.* 16*s.* 2*d.*

December 10. I. For extraordinary Charges not provided for, 234,974*l.* 10*s.* 10*d.* $\frac{1}{2}$.

II. For a Year's Interest on *Irish* Debentures, 49,357*l.* 17*s.* 2*d.*

III. For Transport Service, 144,000*l.*

IV. For circulating *Exchequer* Bills, 2000*l.*

By

By this Committee we were likewise to have been charged with an old Demand; for a Memorial having been presented to her Majesty in relation to the Pay of the 13 *Dutch* Regiments who had serv'd in the former War, * the same was, *November* 30, laid before the House, and referr'd to this Committee; and they directed their Chairman to move for Leave to bring in a Bill for adjusting and satisfying this Demand, which he accordingly did *December* 10, but upon the Question's being put, it was carried in the Negative.

November 21. The Committee of Ways and Means was resolv'd on, and the Provisions made by this Committee, which were agreed to by the House, and afterwards made effectual by Bills or Clauses in Bills, passed into Laws, were as follow, viz.

I. *An Act for an Aid by a Land Tax for 1716.*

II. *An Act for continuing the Malt Tax for another Year.*

III. *An Act for continuing Part of the Duties on Coals, and granting new Duties on Houses having 20 Windows or more, for raising 1,500,000 l. by way of Lottery.*

IV. *An Act for granting new Duties of Excise, and upon several imported Commodities, to raise 900,000 l. by Sale of Annuities, or by another Lottery.*

V. *An Act for laying certain Duties upon Candles, and certain Rates upon Monies given with Clerks and Apprentices.*

* See before, P. 41.

VI. *An*

VI. *An Act for continuing several Impositions, additional Impositions, and Duties upon Goods imported, to raise Money by Way of Loan; and for taking off the Oversea Duty on Coals exported in British Bottoms, &c.*

By the two first of these Money-Acts, the Land-Tax of 4*s.* in the Pound, and the usual Malt-Tax were continued for another Year; and by the 3d *Three-fifths* of the 12th Branch of the *Customs*, which Branch had by the 3d Money-Act, *Anne, Parl. 2. Sess. 1.* been continued to *September 30, 1710*, were continued from thence to the 30th of *September 1742*; and an Addition was made to the 6th Branch of *Inland Duties*, by laying an additional Tax of 10*s.* yearly upon every House having 20 Windows or more, and under 30, and 20*s.* yearly upon every House having 30 Windows or more, which additional Tax was to continue from *Michaelmas 1710*, to *Michaelmas 1742*. These two Duties were granted for raising an annual Fund of 135,000*l.* and if deficient in any one Year, that Deficiency to be made good out of the next Aid to be granted by Parliament; and upon this Fund the Sum of 1,500,000*l.* was to be raised for carrying on the War, by a Lottery at 10*l.* a Ticket, and the Adventurers were to be intitled to Annuities for 32 Years, the Blanks at 14*s.* per Annum, and the Benefit Tickets to several greater Annuities from 5*l.* to 1000*l.* yearly.

By the 4th, a new *Excise* was laid upon Beer, Ale, and other Liquors, and an additional Duty over and above all former Duties, upon Spice, Raisins and Snuff, for establishing an annual Fund of 81,000*l.* on which was to be raised 900,000*l.* by the Sale of Annuities for 32 Years at the Rate

of 9*l.* *per Cent.* And if this whole Sum should not be subscribed before the 1st of *May* 1710, then the Residue to be raised by such another Annuity Lottery as that just mentioned. Consequently this Excise and Duty was to continue from *Lady-Day* 1710, for 32 Years.

By the 5th, a new Duty, over and above all former Duties, was laid upon all Candles imported, and an *Excise* upon all Candles made in *Great Britain*, by which a new and very numerous Body of People were made subject to the Laws of Excise, and a most heavy Burden was laid upon all our Manufactures. This Duty and Excise commenced *May* 1, 1710, and were by this Act to continue for five Years; and by the same Act a Tax was laid upon all Sums received with Clerks or Apprentices, to commence at, and to continue for the same Time. And upon all these together, her Majesty was enabled to borrow 500,000*l.* at 6*l.* *per Cent.* Thus we find, that in this Session our Ministers and Members found themselves under a Necessity to impose some new Taxes; but they took Care, that these new Taxes were such as fell more heavy upon the Poor or middling sort of People, than upon the Rich; and as all these were not sufficient to answer the Supplies they had granted, therefore,

By the 6th Money-Act of this Session, the 3^d, 4th, 7th, 8th, and 14th Branches of the Customs, which had been continued to *August* 1, 1716, by the 4th Money-Act of the last Session, were further continued to *August* 1, 1720; and upon this remote Fund, her Majesty was enabled to borrow the present Sum of 1,296,552*l.* 9*s.* 11*d.* $\frac{2}{3}$, at 6*l.* *per Cent.* but as this Fund stood engaged for Monies already borrowed upon it, to the said 1st of *August* 1716, therefore the 6th Branch of Excise was appropriated

appropriated to pay the Interest upon this Sum to grow due in the mean Time, so far as the Surplus would amount to, after Payment of what had before been charged upon it; and in Case of no Surplus, or not sufficient, the Treasury were empowered to borrow Money quarterly at 6 *l. per Cent.* to make good the said Interest; so that if this Salt Duty produced no Surplus, we were to pay a quarterly Compound Interest for this present Sum, which in *six* Years would make it amount to near *Two Millions* we had paid, or stood obliged to pay on the 1st of *August* 1716, for this present Sum of 1,296,552 *l.* a most frugal and easy Way of procuring ready Money! which shews how greatly the Nation stands obliged to those *Honest Gentlemen* who lent their Money upon such Terms.

Besides the Supplies and Provisions I have mention'd, there was this Session some Money granted, without being brought before the Committee of Supply, or provided for by that of Ways and Means, for explaining of which I must observe, that by an Act of the preceding Session, her Majesty was empower'd to appoint Commissioners to treat and agree for such Lands, &c. as should be judged proper to be purchased for the better fortifying *Portsmouth, Chatham, and Harwich.* These Commissioners having been accordingly appointed, the Report of their Proceedings was this Session refer'd to a Committee; and upon Report from that Committee, the House agreed, *March* 10, that 15119 *l.* 14 *s.* 3 *d.* was necessary for the Purchase of these Lands which were to be purchased for the better fortifying and securing the Harbour and Dock at *Portsmouth*: 16734 *l.* 16 *s.* 4 *d.* for the same Purpose at *Chatham*; and 9147 *l.* 13 *s.* 2 *d.* for the same Purpose at *Harwich*, amounting in the whole to 41,002 *l.* 3 *s.* 9 *d.* upon which Resolutions a Bill

was brought in, and passed into a Law; and there-
by the Board of Ordnance were impowered to pay
to the respective Proprietors the Sums certified to
be due to them by the said Commissioners.

I shall likewise observe, that as there was a great
Famine in *France* and *Spain*, this Session began
with passing a Bill for laying an entire Prohibition
on the Exportation of Corn, until *Michaelmas* 1710;
which Bill received the Royal Assent *December* 10;
and both Houses were for many Days employed in
the Trial of Dr. *Sacheverell*, which raised after-
wards such a Combustion in *England*; but how the
Parliament of *Great Britain* came to make the two
Sermons preached by him a Matter of such Import-
tance, is a Secret that is not yet fully cleared up;
for in themselves they were certainly of no Conse-
quence, the Doctrine of Passive Obedience, there-
by inculcated, being a meer Speculative Doctrine,
which never was, nor, I believe, ever will be prac-
tised by a People that think themselves oppressed,
and have a Power to rebel. For this Reason it is
said, that some of the then Ministers finding them-
selves entirely out of Favour with their Sovereign,
put the Parliament upon this Prosecution, in order
to unite the whole Body of that Party called Whigs,
in their Support.

Now the Grants and Provisions made by this
Session, which ended by Prorogation, *April* 5, 1710,
will stand in Abstract as follows, viz.

SUPPLIES voted.			
	l.	s.	d.
For the Navy	2,200,000	0	0
For our Armies	3,330,088	4	0½
For Foreign Subsidies	567,845	14	4
Carried over	6,097,933	18	4½

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Brought over	6,097,933	18	4
For extra Charges not provided for	334,974	10	10
For Irish Debentures and Exchequer Bills	51,357	17	2
To fortify Portsmouth, &c.	41,002	3	9
	6,425,268	10	2

PROVISIONS made.

By the Land Tax	2,000,000	0	0
By the Malt Tax	700,000	0	0
By the 3d Money-Act	1,500,000	0	0
By the 4th ditto	900,000	0	0
By the 5th	500,000	0	0
By the 6th	1,296,552	9	11
	6,896,552	9	11
Excess	471,283	19	9

SECT. XII.

ANNE, Parl. 4. Sess. 1.

PROBABLY before the Close of last Session, the Queen had form'd the Design of dismissing some of her Ministers, if it should be found practicable; but as the Duke of Marlborough was now closely connected with the Whigs, and his Triumphs had made him the Favourite of the People, and the Idol of the Army, the Design was dangerous; for it was not to be expected, that he would desert his old, or rather late, Friends, who

had a great Majority in the then House of Commons, and it would be difficult to get a new Parliament chosen against his and their Interest. As the Queen was truly a Nursing Mother to the Church, she found the Benefit of it upon this Occasion. The violent Prosecution of Dr. Sacheverell had given a general Alarm to the Church-Party all over *England*; and the extraordinary Reception the Doctor every where met with, in a Progress he made after his Trial, as well as the Mobs his Trial occasion'd in *London*, shewed, that the Church-Party was by far the most numerous, from whence her Majesty's new Favourites concluded, that by adopting the Church-Party, or what is called the *Tories*, they might venture a new Parliament, and accept of the Favours the Queen intended them.

This being resolv'd on, a Change was the next Summer made in the Administration, the Parliament was dissolv'd, tho' it had sate but two Sessions, and a new Parliament was summoned, which met at *Westminster*, *November 25, 1710*, and in the House of Commons, as the new Ministers had foreseen, there was a Majority of *Tories*, which, as usual, was in the first Session greatly increased by the contested Elections, now called *weeding the House*, in which every Man who is not of the Party that has the Majority upon the Return, is deem'd a Weed not fit to be left in so fruitful a Garden.

Whatever this new Administration had resolv'd on, with Regard to Peace or War, they appeared through this whole Session zealous for a vigorous Prosecution of the War, and the House of Commons seconded their Views by the following extraordinary Supplies, viz.

December

December 5. I. For 40,000 Men for Sea Service, 2,080,000 l.

II. For the Ordinary of the Navy, 120,000 l.

December 23. For 40,000 Men to act with our Allies, 919,092 l. 3 s. 6 d.

January 4. I. For 10,000 more for the same Purpose, 177,511 l. 3 s. 6 d.

II. For 3000 Palatines, 34,251 l. 13 s. 4 d.

III. For 4639 Saxons, 43,251 l. 12 s. 6 d.

IV. For *Botbmar's* Regiment of Dragoons, 9269 l. 16 s. 6 d.

V. For the Augmentation Troops, 220,000 l. (by the Estimate computed, as before, at 20,000 Men.)

VI. For Guards, Garrisons, &c. 546,108 l.

VII. For the Office of Ordnance for Land Service, 130,000 l.

But the 6th was upon Report recommitted, and yet on the 9th it was agreed to without Alteration.

January 8. I. For Interest on the *Irish* Debentures, 49,357 l. 17 s. 2 d.

II. For transporting Land Forces, 144,000 l.

III. For Foreign Subsidies, 478,956*l.* 16*s.* 7*d.*

January 16. That 45,000*l.* be granted for enabling her Majesty to contract for answering all *Non-Specie Exchequer Bills*, by exchanging them from Time to Time for ready Money; and that the said Sum be continued, until *One Million* of the Principal upon all *Exchequer Bills* be paid off, and the Bills for so much cancelled.

February 15. For the Service of the War in *Spain* and *Portugal*, 1,500,000*l.*

March 10. I. That 5,130,539*l.* 5*s.* 5*d.* be granted for paying off the Debts of the Navy, and for Services perform'd by them, on Account of Land Forces, to *Michaelmas* 1710, exclusive of the Register Office.

II. That 154,324*l.* 15*s.* 8*d.* 4 be granted for Payment of the Debt of the Office of Ordnance to *Michaelmas* 1710.

III. That 424,791*l.* 5*s.* 4*d.* 4 be granted for Payment of the Debt for Transport Service to *Michaelmas* 1710.

IV. That 1,018,656*l.* 17*s.* 9*d.* 4 be granted for Payment of the Principal and Interest on Army and Transport Debentures to *Michaelmas* 1710.

V. That 12025*l.* 1*s.* be granted for making good the Principal and Interest on deficient Tallies to *Michaelmas* 1710.

VI. That

VI. That 378,859*l.* 5*s.* 8*d.* $\frac{1}{2}$ be granted for the discharging the Debts incurred between *Michaelmas* and *Christmas* 1710, in the several Offices of the Navy, Victualling and Transports, and for Interest on the Army and Transport Debentures.

VII. That 9375*l.* be granted to satisfy the Money due upon Account of Subsidies to the Elector of *Hanover*, and Duke of *Zell*, pursuant to a Treaty bearing Date *May* 14. 1696.

March 20. That 292,369*l.* 2*s.* 4*d.* be granted for several extraordinary Charges of the War incurred, and to be incurred.

May 1. I. That a Supply (which by a Resolution of the 8th was fixed at 350,000*l.*) be granted for the building of 50 new Churches, and for purchasing Scites of Churches and Church-yards, or Burial Places, and also Houses for the Ministers, in or about the Cities of *London* and *Westminster*, or the Suburbs thereof, and for making such Chapels as are already built and capable thereof, Parish Churches, and also for finishing the Repairs of the Collegiate Church of *St. Peter's, Westminster*, and the Chapels of the same.

II. That for encouraging the bringing Wrought Plate into the Mint to be coin'd, there shall be allow'd after the Rate of 5*s.* 5*d.* per Ounce, for the Old Standard, and 5*s.* 8*d.* per Ounce, for the New Standard, for all Plate on which the Mark of the Goldsmith's Company of *London*, or any other City, is set; and for uncertain Plate not so mark'd (being reduced to Standard) after the Rate of 5*s.* 6*d.* per Ounce.

There were besides these, a Resolution relating to a Composition with a Bankrupt Receiver, and another relating to Prize Goods carried into our Plantations; but these I did not think it worth while to repeat; and now with Regard to the Provisions made by this Session, for raising this most extraordinary Supply, they were as follow, viz.

I. *An Act for an Aid by a Land Tax for 1711.*

II. *An Act for continuing the Duties on Malt, &c. for 1711.*

III. *An Act for reviving, continuing, and appropriating certain Duties upon several Commodities to be exported; and certain Duties upon Coals to be Water-born and carried Coastways; and for granting further Duties upon Candles for 32 Years to raise 1,500,000 l. by Way of Lottery, &c.*

IV. *An Act for enabling and obliging the Bank of England, for the Time therein mention'd, to exchange all Exchequer Bills for ready Money upon Demand, &c.*

V. *An Act for establishing a General Post-Office for all her Majesty's Dominions, and for settling a weekly Sum out of the Revenues thereof, &c.*

VI. *An Act for laying certain Duties upon Hides and Skins, tanned, tawed, or dressed; and upon Vellum and Parchment, for the Term of 32 Years, &c.*

VII. *An Act for laying a Duty upon Hops.*

VIII. *An*

VIII. *An Act for making good Deficiencies, and satisfying the publick Debts; and for erecting a Corporation to carry on a Trade to the South-Seas, &c.*

IX. *An Act for granting several Duties upon Coals, for building 50 new Churches, in and about London and Westminster, &c.*

X. *An Act for licensing and regulating Hackney Coaches and Chairs, and for charging certain new Duties on Stamp Vellum, Parchment and Paper, and on Cards and Dice, and on the Exportation of Rock Salt for Ireland; and for securing thereby, and by a weekly Payment out of the Post Office, and by several Duties on Hides and Skins, a yearly Fund of 186,670*l.* for 32 Years, to be applied to the Satisfaction of such Orders as are therein mentioned, to the Contributors of 2,000,000*l.* to be raised for carrying on the War, &c.*

Of these Ten Money-Acts, the first Two were for continuing the Land Tax of 4*s.* in the Pound, and the usual Malt-Tax for another Year; and the 3d revived the Subsidy, Part of the 2d Branch of the Customs, as to all Goods not particularly exempted therefrom by former Acts; for as this Branch had been continued only till the 1st of August 1710, by the 4th Money-Act, *W. III. Parl. 4.* it had by Chance been allowed to expire on that Day, therefore, it was now revived and continued from March 8, 1710, for 32 Years; the Duties on Leather and white Woollen Cloths exported, imposed by particular Acts of Parliament, were continued for the same Time; that Part of the 1st Branch of the Customs called the *One per Cent. Inwards*, together with that Part of the 2d Branch called the *One*

One per Cent. Outwards, were revived, both having expired *August 1, 1710*, and were continued for the same Time; and that Part of the Duty on Coals which had not been continued by the 3d Money-Act, *Anne, Parl. 3. Sess. 2.* and had consequently expired the *Michaels* preceding, was revived and continued for the same Time; and also a new and additional Duty upon Candles imported, and a new and additional Excise upon all Candles made in *Great Britain*, were granted, to commence at *Lady-Day 1711*, and to continue for 32 Years; all which Duties were appropriated for establishing a Fund of 135,000 *l. per Annum*, on which was to be raised for the publick Service by way of Lottery, at 10 *l.* a Ticket, the Sum of 1,500,000 *l.* And as in this Lottery, the Blanks were in 32 Years to have their whole Money repaid with 6 *l. per Cent.* Interest till Repayment, therefore a further Sum of 428,570 *l.* was charged upon this Fund, to be divided as directed amongst the fortunate Tickets, and to be paid to them in 32 Years, with the like Interest till paid; so that the Publick were thus for ready Money to pay besides Interest a Premium of above 28 *l. per Cent.* and yet to get it even at this Rate, we were oblig'd to make Use of that Bane of Industry and Frugality called a Lottery. Could a wise Nation in such Circumstances entertain so much as a Thought of conquering Kingdoms for its Allies who, as soon as in Possession, might perhaps become its Enemies? What extravagant Conceits may not a whole People be led into by artful and designing Men?

By the 4th Money-Act of this Session the Bank agreed, and were obliged to circulate all the *Exchequer* Bills then outstanding, that is to say, to pay the Principal and Interest due upon them when demanded, and also all the *Exchequer* Bills that were
to

to be issued quarterly, for the Payment of Interest upon Sums before borrowed on the Security of anticipated Funds; and that whether these Bills had before had a Currency in the *Exchequer* or no; and for this Service they were by this Act to have 45,000*l.* paid them annually, until so many of these Bills should be discharg'd and cancelled, as should reduce them to 1,900,000*l.* which annual Premium of 45,000*l.* they were to have, besides the 3*l.* per Cent. for circulating them, and this Premium was secured to be paid them out of any of the unappropriated Provisions of this Session, until July 31, 1714, and from that Day out of the Funds establish'd by the 3d Money-Act, *Anne, Parl. 3 Sess. 1.* and the 1st Money-Act of the next Session, before any Money could be reserv'd for cancelling any of the *Exchequer* Bills, as provided by the former of these Acts. This Act therefore put Money into the Pockets of those who had bought up *Exchequer* Bills at a Discount, and made an Addition to the annual Expence of the Publick, but provided nothing for the current Service.

By the 5th, The Post-Office was put under a new Regulation, and the Postage of Letters more heavily taxed; but a weekly Sum of 700*l.* was reserved for the publick Use for 32 Years, from *Michaelmas* 1711; and a third Part of the Produce of the said Office over and above 111,461*l.* 17*s.* 10*d.* which was the Produce of the same in the Year ending at *Michaelmas* 1710, and over and above the said 700*l.* a Week, was also reserved for the publick Use. From whence we may see, that this Revenue was very much increased, even before this new Regulation, above what it was at the Revolution.

With Regard to the 6th Money-Act of this Session, I must observe, that the Duty upon Leather granted

granted by the 6th Money-Act, *W. III. Parl. 1. Sess. 2.* had been allow'd to expire after the three Years for which it was granted; as also the Duty upon Paper, Vellum and Parchment, granted by the 2d Money-Act of the same Session, after the two Years for which it was granted, the first because it was burthensome to the Poor, and the 2d because it was a Discouragement to Learning; but now our Necessities were grown so great, that the first with several Improvements was revived, and also the 2d so far as related to Vellum and Parchment; and both were now granted for 32 Years from *June 24, 1711.* But as, to both, they were in several Respects different from the former Duties, and the Home Duty, or rather Excise, was by this Act put under the Management of Commissioners and Officers to be appointed for the Purpose, who by the Act were to have the same Power as the Commissioners of Excise. This Act therefore not only increased our Taxes, but the Number of Place-men, and the Number of Persons subject to the Laws of Excise.

By the 7th, a new Duty, over and above all former Duties, was laid on all Hops imported, and an Excise on all Hops growing in *Great Britain*, to continue for *four Years* after *June 1, 1711*; and upon this Duty and Excise her Majesty was empower'd to borrow 180,000 *l.* at 6 *l.* per Cent. Thus at last many of our Country Farmers, and all Dealers in Hops, were brought under our Laws of Excise; but as to the Management, the Duty was intrusted to the Commissioners of the Customs, and the Excise to those of Excise.

By the 8th, It was in the Preamble recited, that notwithstanding the many and great Supplies granted to her Majesty for carrying on the present War, the following Debts and Deficiencies are computed

to remain still due and unprovided for (that is to say) Here the several Debts and Deficiencies were stated, amounting in the whole (including 85,000 *l.* for Interest from *Christmas* 1710, to *Christmas* 1711*) to 7,213,571 *l.* 10 *s.* 11 *d.* of which great Sum there was but one Deficiency, viz. the Sum of 12025 *l.* 1 *s.* Principal and Interest, of deficient Tallies and Orders for Money lent on the 3d Money Act, *W. III. Parl. 1. Sess. 3.* and on the 3d Money Act, *Anne, Parl. 1. Sess. 1.* So that the Sum Total of the Debts which had been contracted without any Authority from Parliament, amounted to 7,201,546 *l.* 9 *s.* 11 *d.* And as the Money borrowed upon the 6th Money-Act of the preceding Session had little or no certain Fund provided for the Payment, either of Principal or Interest, until the 1st of *August* 1716, therefore that Money, with the Interest thereof to *March* 25, 1711, amounting to 1,371,428 *l.* 9 *s.* 1 *d.* was added to the said Sum of 7,213,571 *l.* 10 *s.* 11 *d.* making in the whole the Sum of 8,585,000 *l.* to which was added the Interest to grow due upon this gross Sum at 6% *per Cent.* from *Lady-Day* to *Christmas* 1711, which made it amount to 8,971,325 *l.* And to this last Sum was added 500,000 *l.* to be raised for the Service of the current Year, making in the whole the Sum of 9,471,325 *l.* which was to be the Capital Stock of a new and since famous Company erected by Vertue of this Act, call'd *The South Sea Company*, which Company was not to advance any Money, but to receive all Tallies and Orders, Bills, Tickets, Certificates or Debentures, for the said Sums, as should be offer'd to be subscribed into their Stock, so that the Possessors got only Stock instead of Mo-

* So it is in the Act, but I suppose *Lady-Day* was meant, because Interest is afterwards added upon the Gross Sum, from *Lady-Day* to *Christmas* 1711.

ney, and this made the Stock sell at a very great Discount till long after the Preliminaries for a Peace were ratified, by which Means many of our moneyed Men added vastly to their overgrown Fortunes.

This Sum of 9,471,325 *l.* was, I say, by this Act design'd as the Capital Stock of this Company; but as some of the Possessors of those Tallica, &c. might perhaps chuse to keep the publick Securities they had, rather than accept of *South Sea* Stock for them, and as those Securities might amount to more than they were then computed at, therefore the Managers of the intended Company were directed by the Act to make an exact Account of what their Stock amounted to, on the 25th of *December* 1713, and to transmit the same within 30 Days after to the Auditor of the *Exchequer*, and Clerk of the Pells, to be by them register'd; and upon their whole Capital, whatever it should amount to, they were to have 6 *l. per Cent.* Interest, with 8000 *l.* a Year for Management, until the Principal should be paid off by Parliament, which it might be upon one Year's Notice after *Christmas* 1716.

Now as to the Fund provided for the Payment of this Interest, all the Duties continued to *August* 1, 1720, by the 6th Money-Act of last Session, were by this Act continued *for ever*; and the Duties granted by the 5th Money-Act of last Session for *five* Years, were by this Act continued *for ever*; all which Duties, together with the Surplus of the 6th Branch of *Excise*, were set apart as a Fund for paying this Interest yearly; but as those Duties were engaged for paying Debts formerly contracted, and consequently would not be sufficient for paying this Interest and Expence of Management yearly, until after *August* 1, 1716, therefore it

it was provided, that the Interest, &c. growing due in the mean Time, should be made good quarterly out of any Monies or publick Securities in the Hands, or that should afterwards come into the Hands of the Treasurer of the Navy, upon which there should be no actual Direction.

Thus a very large Debt was paid, and some of the current Supplies provided for, without raising any Money; but even this Project, ingenious as it was, cost the Publick a good deal more than the Interest to be paid yearly; for as many of the Tallies and Orders, especially those issued by Vertue of the said 6th Money-Act of last Session, were in the Hands of the Treasurers or Paymasters of some of the publick Offices, and as they were empower'd to subscribe them into the Stock of the said Company, which Stock, or a great Part of it, was afterwards sold out at a great Discount, that whole Discount was a Loss to and a Charge upon the Publick, as it stood engaged to pay off the Capital at Par, with an Interest of 6*l. per Cent.* till paid; and tho' it was called a Paying off of the publick Creditors, yet it was so only to those who could wait for their Money till the Stock rose to Par; for as to our Seamen and other Poor who had laboured hard, and perhaps ventur'd their Lives in the Service of their Country, it was only giving them one unmerchable Commodity for another, by which Means they were obliged to sell at 30 or 40 *per Cent.* Discount, which will always be the Case, when our annual Expence is made to exceed our annual Revenue. This Practice always has, and always will grind the Face of the Poor, to fill the Pockets of the Rich.

By the 9th Money-Act of this Session, a new Duty, over and above all other Duties, was laid upon Coals brought into the River Thames, and appropriated

appropriated to the building of 50 new Churches in and about *London* and *Westminster*. This Duty was 2 s. per Chalder or Tun, from *May* 14, to *September* 29, 1716, when the 6th Branch of the *Customs* was to expire; and 3 s. per Chalder or Tun, from *September* 28, 1716, to *September* 29, 1724; on which Fund the Crown was, without Limitation, enabled to borrow Money at 6 l. per Cent. and to pay the Interest out of the Money borrowed, till the Commencement of this Fund; so that we could not now even build Churches without borrowing Money for paying Interest upon Money borrow'd.

And by the 10th Money-Act of this Session, a great Alteration and Increase was made in the 4th Branch of *Inland Duties*; for the Act by which it was first granted, was so obscurely penned, that it was a Question, whether the Crown could continue the Tax upon the Hackney Coaches after the 21 Years, or the Tax upon Stage Coaches after the Year therein mention'd. This Question was the very next Session determin'd as to Stage Coaches, by a Clause thrown in at the End of the 6th Money Act of that Session, without so much as a Hint of it in the Title of the Act, by which the Tax as to them was abolish'd; but as to Hackney Coaches it continued without Alteration till this Session, and I suppose produced hardly sufficient for the Charge of the Office; therefore by this Act, the Crown was again empower'd to appoint Commissioners, who after *Midsummer* 1715, were to regulate and license, for 32 Years, 800 Hackney Coaches, and 200 Hackney Chairs, within the Bills of Mortality, the former to pay monthly a Tax of 5 s. a Week, and the latter quarterly 10 s. a Year, each. By this Act likewise a Stamp Duty was laid upon Debentures for Drawbacks, Bills of Lading, Wine and

and Alehouse Licences, Almanacks, Cards, and Dice, for 32 Years after *August 1, 1711*; and a Duty of 9*s.* *per* Ton on all Rôck Salt exported to *Ireland*, for 32 Years after the 11th of *June 1711*. All which Taxes, together with the weekly Sum from the Post-Office by the said 5th Money-Act of this Session, and the Taxes imposed by the said 6th Money-Act of this Session, were by this Act appropriated for establishing a Fund of 186,670*l.* *per Ann.* the Deficiency, if any, to be made good out of the next Aids granted by Parliament, on which Fund was to be raised by Way of Lottery, at 100*l.* a Ticket, 2,000,000*l.* for the publick Service; and out of the same Fund was to be paid an additional Sum of 602,200*l.* to be divided among the Fortunate or Benefit Tickets, and to make a Profit of 10*l.* or more even upon every Blank; so that this Lottery might very properly be said to be all Prizes and no Blanks; and upon this entire Sum of 2,602,200*l.* the Adventurers were to have an Interest of 6*l.* *per Cent.* paid quarterly, until the Principal should be paid off. Thus in the same Session we were again reduced to the Necessity of a Lottery, and besides Interest to pay a Premium of above 30 *per Cent.* for ready Money; and we may suppose that the high Price of these Tickets procur'd a glorious Market for all Dealers in Shares and Horfes.

Having now given an Account of all the Grants and Provisions made by this long and busy Session, I must observe, that as it was the first Session after a Change in our Administration, a strict Enquiry was made into past Management, and great Frauds discover'd in several publick Offices, but no one Man any way punish'd by Parliament, except one Member who was expelled, and a very famous Colonel of the Guards cashier'd for false Musters.

The House, however, came to several Resolutions for preventing the like Practices in Time to come ; and presented to her Majesty a very strong Representation against the Conduct of her former Ministers, which was printed by Order of the House. In this Representation they mention among other Things that at *Christmas* 1710, there remain'd unaccounted for, the Sum of 35,302,107*l.* of publick Money, which Neglect they had before, by one of their Resolutions, declar'd to be a notorious Breach of Trust, in those that, of late Years, had had the Management of the Treasury, and an high Injustice to the Nation ; and they likewise take Notice of the *extravagant and unreasonable Expence* of bringing over so many poor *Palatines*, the Authors of which they declare to be *Enemies to her Majesty and her Kingdom.*

In this Session, I must likewise observe, that a *Bill for examining into the Value of Lands and other Interests granted by the Crown, since the 13th of February 1688, and upon what Consideration such Grants were made, in order to resume the same, and apply them to the Use of the Publick,* was passed by the Commons, *April 24,* and sent to the Lords, from whence, as might have been expected, it never found its Way back.

Whether our new Ministers were, at the beginning of this Session resolv'd to enter into a Treaty of Peace, is uncertain, but during the Course of it, there were two Accidents happen'd that could not fail of making them resolve upon it, to wit, the Misfortunes our Armies in *Spain* met with at *Bribuega* and *Villa-Viciosa* in *December*, and the Emperor *Joseph's* Death in *April.* In *Flanders*, indeed, the Duke of *Marlborough* being still at the Head of the Army, our Affairs went on gloriously, for in the preceding Campaign he had taken *Douay*,
Beibune,

Bethune, St. Venant and Aire; from whence, it was said, he design'd to have marched, the beginning of the next Campaign, to make himself Master of *St. Omer* and *Boulogne*, in order to pursue his former Scheme of marching by the Sea Coast to *Paris*, in which March, as all the Convoys might have come by Sea, they could never be upon any Side in Danger of being surprized, whereas by any other Route they were always expos'd to that Danger from both Sides; and, indeed, unless he had such a Scheme in View, no good Reason can be assign'd for his being at the Pains and Expence to reduce the three last-mention'd Places; but this Scheme was again defeated by the *Dutch*, who by this Time, perhaps, had conceiv'd Hopes of being able to add the whole, or the greatest Part of the *Spanish Netherlands* to their Dominion; for by the *Barrier Treaty* between them and us, concluded in 1709, that whole Country was render'd not worth having to any one else; and for that Reason the Court of *Vienna* had protested strongly against the Treaty.

Having thus just touch'd upon some of the most remarkable Events that happen'd during this Session, which ended by Prorogation *June 12, 1711*, I shall conclude with an Abstract of the Supplies and Provisions agreed to therein as usual.

S U P P L I E S voted.

For the Navy	2,200,000	0	0
For our Armies	4,015,854	9	4½
For foreign Subsidies	478,956	16	9
For <i>Irish</i> Debentures	49,357	17	2
For circulating Old <i>Exchequer</i> Bills	45,000	0	0
Carried over	6,789,169	3	1½

	l.	s.	d.
Brought over	6,789,169	3	1½
For building Churches —	350,000	0	0
For Debts and Deficiencies —	7,128,571	10	11
	<u>14,267,740</u>	<u>14</u>	<u>0½</u>

P R O V I S I O N S made.

	l.	s.	d.
By the Land Tax —	2,000,000	0	0
By the Malt Tax —	700,000	0	0
By the 3d Money-Act —	1,500,000	0	0
By the 4th ditto —	45,000	0	0
By the 7th ditto —	180,000	0	0
By the 8th ditto —	9,471,325	0	0
By the 9th ditto —	350,000	0	0
And by the 5th, 6th, and } roth ditto —	2,000,000	0	0
	<u>16,246,325</u>	<u>0</u>	<u>0</u>
Excess —	1,978,584	5	11½

As the Reader will, perhaps, be surprized at this Excess, I must observe, that there was included in the *South-Sea* Capital, without any Authority from the Committee of Supply, 85,000 *l.* for paying Interest, as before-mention'd, and likewise the Interest upon the gross Sum from *Lady-Day* to *Christmas* 1711; upon the Debts voted to be paid by that Committee; and also there was added, the Sum of 1,371,428 *l.* 9 *s.* 1 *d.* for redeeming the Fund establish'd, and paying off the Debt contracted, by the 6th Money-Act of the preceding Session, because that Fund was, as I have shewn, by this Ses-

tion

from appropriated to the *South Sea Company*; and the 500,000 *l.* added to the *South Sea Capital*, was in the first Place to be apply'd towards paying off the Debts of the Navy, Victualling, Transport, or Ordnance Offices, for which Bills, Tickets, Certificates or Debentures, should be made out before *Lady-Day 1711*, the Debts having been computed by the Committee of Supply, as they stood at *Michaelmas* and *Christmas 1710*. And lastly, to these Sums we must add an uncertain Sum to be paid upon Plate brought in to the Mint to be coin'd; all which, with the Interest to be paid for Money borrow'd upon the Land Tax and Malt Tax, would make a Deficiency instead of an Excess, especially if Receivers should be allow'd to stand in Arrear as much as formerly; for by a Committee in this Session it had been found, and *May 5*, made appear to the House, that there was an Arrear the 8th of *December 1710*, of the several Land Taxes for five Years, ending *March 24, 1709*, of no less than 272,596 *l.* 8 *s.* 8 *d.* which Arrear was certainly a fine Job for those in whose Hands it was, at a Time when Navy Bills, Seamen's Tickets, &c. sold at 30 or 40 *per Cent.* Discount. Can we suppose that some of the Gentlemen of the *Exchequer*, whose Duty it was to call these Receivers to an Account, did not go Snacks with them in the Profits?

S E C T. XIII.

ANNE, *Parl.* 4. *Sess.* 2.

THIS Session was open'd *December 7, 1711*, and as the Queen in her Speech from the Throne inform'd them, 'That notwithstanding the Arts of those who delight in War, both Place and Time are appointed for opening the Treaty of a General Peace;' it began a furious

War of Parties at home. As the Queen and her Ministers had now openly declar'd for Peace, the outed Ministers, supported by a numerous Faction among the Nobility, all the moneyed Men in the Kingdom, and most of those who called themselves Whigs; as openly declar'd against it; and the preceding Campaign had been favourable for them, and singularly glorious for the Duke of *Marlborough*, as it is more glorious for a General to defeat his Enemies by Stratagem than by dint of Arms; for the former must always be owing to his Conduct, but the latter to the Intrepidity of his Troops; and indeed, the Battle of *Malplaquet* had shewn, that he had an Army who might be, as the *Romans* call'd it, *Occisione Occisi*, but could neither be beat nor effectually repuls'd; for at that Battle some of the *British* Battalions brought off less than 100 Men of above 600 they consisted of at the beginning of the Battle, and in the last and successful Attack, pass'd over the Ditch in the Front of the *French* Lines upon the dead Bodies of their own Men, who at former Attacks had dropp'd and died in the Ditch. As several of the foreign Battalions suffer'd and behav'd in the same Manner, it was an Instance of obstinate Intrepidity, not often to be paralleled in History; and was, perhaps, owing to our Army's consisting of Troops of so many different Nations; for when such an Army is under the Command of a General who does not raise National Animosities, by shewing a partial Regard to the Troops of any one Country, a National Emulation naturally prevails, which makes all perform Wonders.

However, in this last Campaign the Troops had no great Occasion to shew their Courage, for the Duke of *Marlborough*, their General, by a well-concerted and well-executed Stratagem, pass'd the strongest and most extensive Lines the *French* had ever

ever made in the *Netherlands*, almost without losing a Man, on which the *French* Army, not daring to venture a Battle upon equal Terms, retir'd, and he made himself Master of *Bouchain* before the End of the Campaign.

This gave Life to the Opposition in *England*, who insisted, that the very next Campaign our Army might march to *Paris*, and that it was dishonourable and treacherous, to enter into any sort of Negotiation with *France*, without the Concurrence of all our Allies. This, I say, was the Language of the Herd; but their Leaders certainly knew better; for the Duke of *Marlborough* was too cautious a General to think of penetrating farther into *France*, without first making himself Master of *Valenciennes*, *Condé*, *Cambray*, and *Arras*, besides some other little Forts both to the Right and Left, without which it was hardly possible to prevent his Convoys being surprized, as he had been disappointed in all his Schemes for penetrating into *France* by the Way of the Sea Coast. And as to the Concurrence of our Allies, it would have been ridiculous to think of putting the Archduke *Charles*, now Emperor of *Germany*, in Possession of the whole *Spanish* Monarchy; and it would have been as ridiculous to think of getting him to concur in any Negotiation, that was to deprive him of any Part of that Monarchy.

These Things were so obvious, that it was surprizing how the Leaders of the Faction against the Queen and her then Administration, could get any Part of the People to join with them in such groundless Clamours; and yet they were supported by great Numbers of People both within Doors and without, which very much weaken'd our Administration, and perhaps prevented their being able to negotiate such good Terms of Peace as they might

have otherwise obtained. However, as they had a Majority in the House of Commons, and preserved their Majority in the House of Lords, by sending a Dozen of new Peers into that House at once; and as the only Way of obtaining an honourable Peace, is to have a formidable Army ready to take the Field, the House of Commons so far concurr'd with the Administration as to agree to the following Resolutions of the Committee of Supply, viz.

December 13. For 40,000 Seamen for 1712, 2,080,000 *l.*

——— 14. I. For the Ordinary of the Navy, 180,000 *l.*

II. For recoining the Monies of *Scotland*, 2700 *l.* 5 *s.* 3 *d.* 4.

• III. For the Coinage of Plate upon the Lottery-Act, 1915 *l.* 11 *s.* 6 *d.*

January 19. For the quarterly Payments to be made by the Treasurer of the Navy to the *South Sea Company*, 535,332 *l.* 1 *s.* *

February 23. I. For 40,000 Men to act in Conjunction with our Allies, 886,223 *l.* 18 *s.* 6 *d.*

II. For 10,000 Men more for the same Purpose, 177,511 *l.* 3 *s.* 6 *d.*

III. That a farther Number of additional Forces in the *Low Countries* be continued for the Year 1712, not exceeding 15,178 Men, upon Condition that the *States General* do agree to add to such additional Forces the Proportion of *Three fifths* to *Two fifths*.

IV. That so much Money as now is, or before the 1st of *August* 1712, shall be deficient to compleat the quarterly Payments of the Annuities, amounting to 80,000 *l.* *per Annum*, purchased upon an Act of the 6th Year of her Majesty's Reign, and charg'd upon the Half-Subsidies of Tonnage and

* See before, P. 127.

Poundage, to arise by several Acts therein-mention'd, be supply'd and made good.*

V. The same Resolution as to the 40,000*l. per Annum* Annuities purchased upon another Act of the same Year.†

VI. That 50*l. per Annum* be added to the Fund settled by an Act of last Session, whereby (amongst other Things) a Rent of 10*s.* a Year is payable upon licencing Hackney Chairs, towards Payment of the Principal and Interest therein-mention'd; and to be raised during the Continuance of the said Act.

February 28. For maintaining the above-mention'd 15,178 Men in the *Low Countries*, 260,993*l.* 16*s.* 7*d.*

March 4. I. That 225,385*l.* 7*s.* 8*d.* $\frac{1}{4}$, be granted, to defray the Charge of the *British* and other Forces in her Majesty's Pay in *Spain*, for one Quarter of a Year from *Christmas* 1711, to *Lady-Day* 1712.

II. That 250,000*l.* be granted for her Majesty's Proportion of the Charge of the War in *Spain*, from *Lady-Day* to *Christmas* 1712, the same being after the Rate of 333,333*l.* 6*s.* 8*d.* *per Ann.* for her Majesty's Part of the *four Millions of Crowns*, to be born by her Majesty and her Allies, for the carrying on the said War.

And the same Day, agreeable to the Opinion of the said Committee, the House resolv'd to address her Majesty, to represent to his *Imperial* Majesty, that from and after *Lady-Day* 1712, her Majesty will look upon herself oblig'd to contribute no more to the Expence of carrying on the War in *Spain*, than one Third of *four Millions of Crowns*, proposed by Prince *Eugene* of *Savoy*, for the Charge of that Part of the War.

* See before, P. 91.

† See before, P. 90.

March 13. I. For carrying on the War in Portugal, 196,452*l.* 14*s.* 10*d.*

II. For the Office of Ordnance for Land Service, 111,983*l.* 10*s.* 4*d.*

III. For the Fortifications of Edinburgh Castle, 2500*l.*

IV. Ditto of Fort William, 1620*l.*

V. Ditto of Dumbarton Castle, 308*l.* 6*s.* 9*d.*

March 19. I. For completing the English Church at Rotterdam, 2500*l.*

II. For the Troops in Great Britain, 468,830*l.* 15*s.* 10*d.*

III. For General Officers of the said Troops, 14,410*l.* 18*s.* 7*d.* $\frac{1}{2}$.

IV. For Contingencies for the said Troops, 7500*l.*

V. For Garrisons in Great Britain, 23,400*l.*

April 1. I. For Foreign Subsidies, 328,956*l.* 16*s.* 7*d.*

II. For Transport Service, 80,000*l.*

III. For Deficiencies of the Grants for 1711, 589,839*l.* 17*s.* 4*d.*

April 15. I. For green and dry Forage for the Dragoons quarter'd in North Britain, between December 22, 1710, and December 23, 1711, 4980*l.* 15*s.* 6*d.*

II. For the Pay of several Officers in New England, sent under Brigadier Nicholson, and of other Officers and Soldiers of the Troops form'd there, for the taking of Port Royal, with the incident Charges relating to that Expedition, 23,637*l.* 13*s.* 2*d.* $\frac{1}{4}$.

III. For 100 Days Forage Money in the Spring 1711, and 100 Days more for the Winter 1711, for Colonel Ker's Regiment of Dragoons, sent from North Britain to Flanders, 1473*l.* 9*s.* 9*d.* $\frac{1}{2}$.

IV. For

IV. For her Majesty's Proportion of the extraordinary Charge of Forage to the Troops in their Winter Quarters in *Flanders*, 1711-12, and for Magazines of dry Forage, to enable the Troops to take the Field early in the Spring, 50,000 *l*.

V. For the ordinary and extraordinary Expence of the Battalion of *Oettingen*, taken into the Service of her Majesty in the Year 1711, on Account of the Neutrality, 4285 *l*. 15 *s*.

VI. For her Majesty's Share, being a Moiety of the Charge of two Regiments formed in *Flanders*, out of *French* Deserters, from their raising to the 31st of *October* 1711, 2133 *l*. 17 *s*. 6 *d*.

VII. For her Majesty's Proportion, being a Moiety of 60,000 Crowns, to be paid the Elector *Palatine*, in Consideration of the Expence in sending his Troops into the *Low Countries* in the Campaign 1711, 7142 *l*. 17 *s*. 2 *d*.

VIII. For her Majesty's Proportion of Forage or Bread for the four *Palatine* Battalions of the Corps of Neutrality, 986 *l*. 1 *s*.

IX. For the Pay of three Commissioners and their Secretary, to inspect the Accounts relating to the War in *Spain*, *Portugal*, and *Italy*, to the 22d of *December* 1711, and for Contingencies of their Office, 2425 *l*. upon Account.

X. For the Charges incurr'd or to be incurr'd, for the Support of *Chelsea* Hospital, and of the Invalids, Out-Pensioners thereunto belonging, over and above the Poundage and Day's Pay applicable to that Use, and also to defray the Charge of Cloathing, and Pay of the Invalid Companies, 60,000 *l*. upon Account.

XI. For the Pay of the Commissioners for inspecting the Accounts relating to the War, in *Italy*, *Spain*, and *Portugal*, and of their Secretary, for 1712, 6205 *l*.

XII. For

XII. For the Pay of the several Officers employ'd in *New-England* for the Year 1712, 5663 *l.* 11 *s.* 8 *d.*

XIII. For her Majesty's Bounty to Volunteers and Imprest Men, raised, and to be raised for Recruits, for 1712, and for Pay of the Commissioners Clerks, 13,500 *l.*

XIV. For Forage, Waggon Money, and Bread Waggon, for Colonel *Kerr's* Dragoons, and a Battalion of the Foot-Guards serving in the *Low Countries*, 1914 *l.* 5 *s.*

XV. For the Pay of two additional Troops, and additional Men to the other Troops, of the Earl of *Stair's* and General *Ross's* Dragoons, 7555 *l.* 10 *s.*

XVI. For the Pay of several Officers *en Second* in *Britain*, *Spain*, and *Flanders*, for 1712, 8700 *l.* upon Account.

XVII. For Half-Pay to the Officers of several Regiments of Foot and Dragoons reduced, and to be reduced, upon the Establishment of *Spain* and *Portugal* in 1712, 34,000 *l.* upon Account.

XVIII. For the Pay of the General and Staff Officers serving in *Portugal*, from *Christmas* to *Lady-Day* 1712, and for Contingencies for the Army and Hospitals, and for Forage, and Waggon and Baggage Money for the same Time, 8417 *l.* 1 *s.* 8 *d.*

Besides these, there was one other Resolution reported, which was disagreed to, *viz.* 2460 *l.* for 123 of the *English* Light Horse, killed and lost in the Service of last Campaign in *Flanders*.

These were the Supplies granted by this Session, and the Provisions made for raising them, were as follow, *viz.*

I. *An Act for an Aid by a Land Tax for 1712.*

II. *An Act for continuing the Duties upon Malt, &c. for 1712.*

III. *An*

III. *An Act for laying several Duties upon all Soap and Paper made in Great Britain, or imported into the same; and upon chequer'd and strip'd Linnens imported; and upon certain Silks, Callicoes, Linnens and Stuffs printed, painted, or stained; and upon several Kinds of stamped Vellum, Parchment and Paper; and upon certain printed Papers, Pamphlets and Advertisements, for raising the Sum of 1,800,000l. by Way of a Lottery; and for licensing an additional Number of Hackney Chairs; and for charging certain Stocks of Cards and Dice, &c.*

IV. *An Act for laying additional Duties on Hides and Skins, Vellum and Parchment; and new Duties on Starch, Coffee, Tea, Drugs, Gilt and Silver Wire, and Policies of Insurance, to secure a yearly Fund for Satisfaction of Orders to the Contributors of a further Sum of 1,800,000l. &c.*

The first two of these Money-Acts continued the Land-Tax of 4s. in the Pound, and the usual Malt-Tax, only for another Year; but the 3d saddled us with several new Taxes for Two and Thirty, from June 10, 1712; for the Particulars whereof I must refer the Reader to the Act, as they are too numerous to be inserted here; therefore I shall only observe, that by this Act all our Soap-boilers, Paper-makers, and Callicoe-printers, were subjected to the Laws of Excise, and the Crown was empower'd to appoint no less than three new Sets of Commissioners, one for the Excise on home-made Soap, one for that on home-made Paper, and one for that on home-made Callicoes, with such subordinate Officers as they might think necessary for each Board and each Collection. All these Duties, except a small Duty upon Cards and Dice made before the 12th of June 1711, and the Duty upon an Hundred additional Hackney Chairs, were granted for establishing a Fund of 168,003l. per Annum,

Annum, for paying off in 32 Years the Principal Sum of 2,341,740*l.* with Interest at 6*l. per Cent.* and if ever any Deficiency, the same to be made good out of the first Aid afterwards granted by Parliament. And upon this Fund was to be raised, by Way of Lottery at 10*l.* a Ticket, no more than 1,800,000*l.* for the publick Service, so that we were to pay 541,740*l.* which is above 30*l. per Cent.* for this Sum in ready Money, besides Interest upon the Premium, as well as on the Principal Sum borrowed: Surely it would have been better for the Nation to have borrow'd Money at 10*l. per Cent.* Interest, nay at more, as there were now such Hopes of a Peace. As to the Duty on Cards and Dice, and additional Hackney Chairs, it was added to the Fund settled by the 10th Money-Act of the preceding Session; and all pecuniary Forfeitures relating to any of the Stamp Duties, not exceeding 20*l.* were made recoverable before two Justices of Peace, with an Appeal to the Quarter Sessions only, and with a Power to mitigate the Penalties, which made even our Stamp Duties from henceforth partake something of the Nature of an Excise.

By the 4th and last Money-Act of this Session, new and additional Duties were laid upon the Goods mention'd in the Title; and a new Body of People, namely, our Starch makers, for Sale, or not for Sale, and Wire-drawers, were subjected to the Laws of Excise, and to two new Sets of Commissioners and Officers to be appointed by the Crown, one for levying this Excise upon Starch, and the other for that on Wire. All these Duties were granted for 32 Years from *August 1, or June 16, or July 1, 1712*, in order to establish a Fund of 168,003*l. per Annum*, for paying off in 32 Years the Principal Sum of 2,341,990*l.* with Interest at 6*l.*

6*l.* per Cent. And here too it was provided, that if there should ever be any Deficiency, it should be made good out of the first Aid to be afterwards granted by Parliament; notwithstanding which Security, no more than 1,800,000*l.* was upon this Fund to be raised for the publick Service, by a Lottery at 100*l.* a Ticket, consequently for this Sum in ready Money we were to pay a Premium of 541,990*l.* which is above 30*l.* per Cent. with Interest upon Premium and Principal until the whole should be repaid. Yet in a Nation so circumstanced, so distressed, there was a Party violent for the Continuance of the War, after reasonable Terms of Peace were offer'd, and after the Accession of the Archduke *Charles* to the Imperial Throne had made it ridiculous, if not impossible, to continue it much longer. What Absurdities may not Men, even of good Sense, be led into by the Zeal and the Prejudice of Party? For whatever Grimace the *Dutch*, and some of our other Allies, might put on, when they found, that we had taken the Lead in negotiating a Treaty of Peace, if we had persisted in our Resolution of making the *Emperor* Master of the whole *Spanish* Monarchy, they would not only have clapt up a separate Peace, but have join'd with *France* against us, in order to prevent the experienced Tyranny of the House of *Austria*, when in Possession of the Dominions of *Spain*.

As a Clause of Appropriation was now become usual at the End of every Session, a long Clause was inserted in this last Act, by which the Supplies granted in this Session were very particularly appropriated; but after that came two Clauses, one in Favour of the *South Sea* Company, and another in Favour of the Annuitants who had purchased upon the 3d and 4th Money-Acts of *Anne*, *Parl. 2. Sess. 4.*

by which it was provided, that no Appropriation should hinder the Payment of the Annuity due to the said Company, or making good the Deficiencies of the quarterly Payments to the said Annuitants; incurr'd before *August 1, 1712.*

Before I conclude I must observe, that in the 2^d. Money-Act of this Session there were two Clauses extraordinary inserted, one for applying 1915 *l*. 11 *s*. 6 *d*. Part of the Coinage Duty, to make good the Loss upon the Coinage of Plate brought in to the Mint to be coin'd; and the other for applying 2700 *l*. 5 *s*. 3 *d*. $\frac{1}{2}$. part of the same Duty, to make good the Loss upon the Recoinage of the old Money current in *Scotland* before the Union. And I shall likewise observe, that the Commissioners for taking, examining and stating the publick Accounts, having reported several Practices relating to the Affairs of the Army, and laid several Depositions before the House for proving those Practices, *Robert Walpole, Esq;* (since *Earl of Orford*) was expell'd the House, and committed to the *Tower*; for receiving 500 *Guineas*, and a Note for 500 *l*. more, on Account of two Contracts for Forage for the Troops quarter'd in *Scotland*, made by him when Secretary at War; and *Adam Cardonnel, Esq;* Secretary to the Duke of *Marlborough*, was expell'd the House, for taking a Gratuity of 500 *Gold Ducats* annually, from the Contractors for Bread and Bread Waggons for the Army in the *Low Countries*; and *January 24*, it was resolv'd, 1st, That the taking of several Sums of Money annually, by the Duke of *Marlborough*, from the Contractors for furnishing the Bread and Bread Waggons for the Army in the *Low Countries*, was unwarrantable and illegal. And 2^d, That the Two and an half per Cent. deducted from the foreign Troops in her Majesty's Pay, is publick Money, and

and ought to be accounted for. These and such like Proceedings seemed to indicate a Resolution to establish a new Fund, by obliging Numbers of People to refund; but they were carried no further; so that if there was any Spoil, the Spoilers have ever since continued in the quiet Enjoyment of their Spoil, and the Nation to this Day without any Redress, no Parliament having since told the King, as *Richard the Second's* did, *That he would find in the Confiscation of the Mismanagers Estates, wherewithal to answer the Occasions of the State.*

To these Observations I must further add, that during this Session, the Duke of *Marlborough* having resign'd the Command of the Army, the same was given to the Duke of *Ormond*, but an Instruction, it seems, was sent to him soon after the Opening of the Campaign, not to concur in any offensive Measures against *France*; of which Intelligence being brought to *England*, a Motion was thereupon made in the House of Commons, *May 28*, for an Address to beseech her Majesty, that speedy Instructions might be given to her General in *Flanders*, to prosecute the War with the utmost Vigour, in Conjunction with her Allies; but the Ministers got the House to put a Negative upon this Motion, and to resolve, that they would support her Majesty in obtaining an honourable and safe Peace, against all such Persons, *either at home or abroad*, who have endeavoured, or shall endeavour, to obstruct the same; which Resolution, they agreed, should be laid before her Majesty by the whole House; and for which she thank'd them most heartily, as it was, she said, dutiful to her, honest to their Country, and very seasonable at that Time, when so many Artifices were used to obstruct a good Peace, or to force one disadvantageous to *Britain*; and *June 6*, her Majesty, in a long Speech from the Throne, acquainted them

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with

with all the Articles upon which a general Peace might be made; whereupon the House resolv'd, *Nem. Con.* upon a most dutiful Address, which they concluded with desiring her Majesty to proceed in the present Negotiation for obtaining a speedy Peace. Indeed, every *British* Subject had more Reason to do so, than they had with Respect to the Preliminaries propos'd either at the *Hague* in 1709, or at *Gertruydenberg* in 1710; for by neither of them was there any Thing so much as propos'd in Favour of *Britain*, but a mutual Restitution in the *Indies*, nor had the old Ministers ever attempted to take any Thing from *France* in *America* during the Course of the War; whereas the new Ministers had recover'd *Port Royal* now *Annapolis*, and would have drove the *French* out of *Canada*, if the Fleet sent upon that Expedition had not met with a very accidental Misfortune; but in this Country we are so much governed by Party Names, that the Party in which a Man is list'd by Choice, or more frequently by Education, can never in any Thing be wrong, and the opposite Party he can never in any Thing think right.

This Session was concluded, first by Adjournment *June* 21, and afterwards by Prorogation *July* 8; and the Grants and Provisions made therein, will stand in Abstract thus:

SUPPLIES voted.

	l.	s.	d.
For the Navy —	2,260,000	0	0
For our Armies —	2,902,992	19	3
For Foreign Subsidies —	328,956	16	7
For Services incurr'd, and } not provided for — }	64,323	17	8½
For Deficiencies —	1,124,221	18	4
	6,680,495	11	10½
	P R O.		

PROVISIONS made.

	£	s.	d.
By the Land Tax ———	2,000,000	0	0
By the Malt Tax ———	704,615	16	9½
By the 3d Money-Act ———	1,800,050	0	0
By the 4th ditto ———	1,800,000	0	0
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	6,304,665	16	9½
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Deficiency ———	375,829	15	1
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S E C T. XIV.

ANNE, *Parl. 4. Sess. 3.*

SINCE the Conclusion of the last Session, the Affairs of *Europe* had taken a very different Turn: The Allies having absolutely refused to concur with her Majesty in concluding a Peace upon the Terms offer'd by *France* and *Spain*, she found herself under an absolute Necessity to conclude a separate Treaty, and in order thereto a Suspension of Hostilities was concluded in *June*, whereupon the Duke of *Ormond* with the *British* Troops retir'd from the Confederate Army, and *Dunkirk* was put into her Majesty's Possession, as a Pledge for the *French* Court's Sincerity; but as all but a very few of the Foreign Troops in *British* Pay refused to obey the *British* General, or to retire from the Army according to his Orders, it enabled the Confederates, then under the Command of Prince *Eugene*, to reduce *Quesnoy*, in the Siege of which they were then employ'd. This Success encouraged them to penetrate further into the *French* Territories, and lay Siege to *Landrecy*; but the Event soon convinced them of the Rashness of this Step; for having been obliged to post a strong De-

tachment at *Denain*, for the Security of their Convoys, and to preserve their Communication with *Flanders*, the *French* found Means to surprize and cut off that Detachment, and several other Garrisons of the Neighbourhood, which forced the Confederates to raise the Siege of *Landrecy*, and quite alter'd the Face of the War, as from that Time it became Defensive on the Side of the Confederates, and Offensive on the Side of the *French*, who before the End of that Campaign retook *Douay*, *Bouchain*, &c.

This made the Allies a little more tractable, but at the same Time it made the *French* less so, which render'd the Negotiations for a general Peace more tedious, and the Terms probably less advantageous than they would have been otherwise; and as her Majesty resolv'd to suspend the Meeting of the Parliament until the Conclusion of the Peace, it was the 9th of *April* 1713 before this Session was open'd, when her Majesty, in her Speech from the Throne, acquainted them, that the Treaty was signed, and that the Ratifications would be exchanged in a few Days.

The War was now over, but the Effects of it were far from being so: Our Commerce, our Manufactures, and our Poor groaned under heavy Taxes; and the publick Revenue was so deeply mortgaged, that according to the Method of Taxation we had been led into by the Selfishness of the Rich amongst us, there was scarcely sufficient remaining for supporting our Government in Time of Peace, and preserving our Navy in that compleat Condition in which this our *Palladium* ought always to be maintain'd. It was therefore the Business of our Parliament to provide for paying off our Debts as soon as possible, and to contrive Methods for removing those Clogs which encumber'd every Wheel of our Trade, and this was the more necessary

necessary, as we could not but expect more Rivals in Time of Peace than of War. But our then Administration had such a powerful and violent Faction to contend with, that they could attempt very little in either of these Respects; for according to the true Spirit of Party, let a Measure or Scheme be never so reasonable and necessary, if it be proposed or countenanced by the Administration, it is sure of being misrepresented and opposed by the Anti-Courtiers; and as the People have but too much Reason to be jealous of Ministers, they are easily drawn into the Opposition, and plausible Arguments for this Purpose can never in Politicks be wanting.

The Effect of this we shall presently see in the Resolutions of the ensuing Session; for those of the Committee of Supply, agreed to by the House, were in Substance as follow, viz.

April 18. For the quarterly Payments to the South Sea Company, 540,321 *l.* 12 *s.* $\frac{1}{2}$.

April 21. For 30,000 Seamen for the first six Months of 1713, 720,000 *l.*

— 25. That a Supply be granted for allowing Half-Pay for one Year to several Land and Sea Officers not to be employ'd in Time of Peace.

May 9. For the Land Forces in her Majesty's Service, for six Months, from *December 22, 1712,* to *June 23, 1713,* both inclusive, and for reducing their Numbers, 636,888 *l.* 14 *s.* 10 *d.*

— 14. I. For 10,000 Seamen for the last seven Months of the Year 1713, 280,000 *l.*

II. For the Ordinary of the Navy for 1713, 200,000 *l.*

This last Branch of Expence had been referr'd to a select Committee, and upon their Report, after great Debates, agreed to.

— 27. I. For Half-Pay to Sea Officers for 1713, 17,000 *l.*

II. For the Expence of the two Commissions for stating the publick Accounts and the Debts due to the Army, 10,500*l*.

III. That the Number of Men to be allowed for Guards and Garrisons in *Great Britain, Guernsey* and *Jersey*, for the *last six* Months of the Year 1713, be 8000, Commission and Non-commission Officers included.

June 3. I. For Guards and Garrisons in *Great Britain, &c.* from *June 24,* to *December 24,* including General Officers and Contingencies, 183,281*l*. 1*s*. 6*d*.

II. For the Forces in *Minorca* for the same Time 29,093*l*. 9*s*. 4*d*.

III. For those in *Gibraltar* for the same Time, 18,731*l*. 4*s*.

IV. For those at *Dunkirk* for *five* Months from *June 24,* 1713, 38,967*l*. 16*s*.

V. For her Majesty's Part of the Pay of the *Saxe-Gotha* Troops from *December 22,* 1712, to the Time of their Dismission, with a Month's Pay from that Time, according to Treaty, 9300*l*. 12*s*. 6*d*.

June 15. I. For the Officers of the Train in *Flanders*, from *April 1,* to *June 23,* 1713, and for bringing home the Stores, 3428*l*. 16*s*.

II. For the Ordinary of the Office of Ordnance, 28,273*l*. 13*s*. 9*d*.

III. For 200 Tons of Salt Petre, 9000*l*.

IV. For an Engineer and Storekeeper at *Jamaica* from *April 1,* to *September 30,* 1713, 228*l*. 5*s*.

V. For an Engineer at *New-York* for 1713, 182*l*. 10*s*.

VI. For the Officers of the Train in *Spain*, from *April 1,* to *September 30,* 1713, 5220*l*. 1*s*. 6*d*.

VII. For the Office of Ordnance at *Port-Mahon*, 4544*l*. 5*s*.

VIII. For ditto at *Gibraltar*, 3631*l*. 15*s*.

IX. For

IX. For ditto at *Annapolis Royal*, 2162*l.* 12*s.* 6*d.*

X. For Stores sent to *Placentia*, 5473*l.* 10*s.* 11*d.*

XI. For an Engineer, Storekeeper, and Gunners there, 1076*l.* 15*s.*

XII. For the Officers of the Artillery in *North Britain*, 1475*l.* 18*s.* 9*d.*

XIII. For making good the Deficiency of the Fund for paying Principal and Interest of the Class Lottery 1711, for the Year ending at *Michaelmas* 1712, 62,000*l.*

June 25. I. For Half Pay to the Land Officers disbanded or to be disbanded, to *December* 25, 1713, 99,628*l.* 6*s.* 11*d.*

II. For the Out-Pensioners of *Chelsea* to *December* 24, 1713, 61,464*l.* 5*s.* 7*d.*

III. For the Forces in the *Plantations* from *June* 24, to *December* 24, 1713, 21,345*l.* 13*s.* 4*d.*

July 1. I. For Half Pay to the Marine Officers to be disbanded from *July* 1, to *December* 24, 4879*l.* 6*s.*

II. For Forage Money to the Dragoons in *North Britain*, from *December* 23, 1711, to *May* 31, 1713, 2073*l.*

III. For Commission Officers of Seven Companies of Invalids, from the Dates of their Commissions to their Discontinuance, 2161*l.* 6*s.* 7*d.*

IV. For Men disbanded in *Britain* in 1712, 2269*l.* 9*s.*

V. For the Garrison of *Annapolis Royal* from *August* 25, to *December* 21, 1712, 2180*l.* 6*s.*

VI. For 97 Horses of General *Palmes's* Regiment killed or taken by the Enemy in 1711, 1940*l.*

VII. To make good the Loss of Cloathing for Colonel *Edward Jones's* Regiment cast away going to *Portugal*, 900*l.*

VIII. To supply the Subsistence Money of General *Elliot's* and Sir *Robert Rich's* Regiments in *Gibraltar*, taken by the Enemy, 1463*l.* 16*s.*

IX. For the Commissioners of the Armies in Spain and Portugal, from December 21, 1712, to April 10, 1713, 2749*l.* 13*s.*

X. For the Pay of the Officers of the Garrison of Dunkirk, from June 27, to December 21, 1712, 2136*l.*

XI. For the Pay of the Officers of the Garrisons of Gibraltar and Port Mahon, for three Quarters of the Year 1712, 2698*l.* 14*s.* 15*d.*

XII. For covering the Fortifications begun in North Britain, 2000*l.*

To these we must add 500,000*l.* granted, June 27, by a Committee of the whole House, upon a Message from her Majesty, to discharge Debts and Arrears due in 1710, and payable out of the Civil List Revenue.

Now the Provisions agreed to, and made effectual by Bills passed into Laws, during this Session, were as follow, viz.

I. *An Act for an Aid by a Land Tax for 1713.*
II. *An Act for granting Duties upon Malt, &c. for 1713.*

III. *An Act to raise 1200,000*l.* for publick Uses, by circulating a further Sum in Exchequer Bills; and for enabling her Majesty to raise 500,000*l.* on the Revenues appointed for Uses of her Civil Government, to be applied for or towards Payment of such Debts and Arrears owing to her Servants, Tradesmen, and others, as are therein mentioned.*

By the first of these Money-Acts, but one half of the usual Land Tax was granted, tho' it could not but be foreseen, that we should be obliged to borrow Money at an high Interest, for the Service of the ensuing Year; and as there was a large Arrear due both to our Soldiers and Seamen, it was certainly too soon to think of abolishing or reducing any one of our Taxes, without replacing it by one of at least equal Produce.

By the 2d of these Money-Acts, the usual Malt Tax was continued for another Year; being the first Time this Tax was ever imposed in Time of Peace; and tho' now it was, according to the Articles of the Union, made by the Act, to extend all over *Britain*, yet our Ministers assumed to themselves a tacit sort of dispensing Power, by neglecting to cause it to be levied in *Scotland*, which Power was likewise assumed by their Successors for several Years.

And by the 3d of these Money-Acts, the Treasury was empowered to issue new *Exchequer* Bills to the Amount of 1,200,000 *l.* which Bills were to carry an Interest of 2 *d.* per Cent. per Diem to the Bearer, and the Bank undertook and were hereby obliged to circulate them, for which they were to have 3 *l.* per Cent. per Annum, payable weekly, and a further yearly Sum of 8000 *l.* payable quarterly, which quarterly Payments, together with what was by a former Act * agreed to be paid them, were to be continued without Diminution, until no more than 1,900,000 *l.* of all these new and old Bills should be standing out and uncanceled. They had besides, by this Act, Ten Years added to their Term of continuing a Corporation, with their exclusive Privilege of Banking, and all other Privileges; so that they were not now to be dissolved but upon 12 Months Notice after *August 1, 1742*†, even tho' all the *Exchequer* Bills circulated by them should then be cancelled, and every Shilling due to them by the Publick paid, or ready to be paid; and they also got by this Act several other Advantages, which it would be too tedious to recite. Now with Regard to the Payment of this new Debt, it was charged upon the general Fund establish'd by the 3d Money-Act, *Anne, Parl. 3. Sess. 1.* and out of the same general Fund, a yearly sinking

* See before, P. 122. † See before, P. 102.

Fund of 270,999 *l.* 7*s.* including the 200,000 *l.* establish'd by the said former Act, was by this Act establish'd and appropriated to pay off and cancel the *Exchequer* Bills charged upon it; with a Proviso that if this general Fund should in any one Year be deficient for answering all these Purposes, that Deficiency should be made good out of the next Aids granted by Parliament. But as most of the Branches of this general Fund were not yet free from the Mortgage made of them before the said 3d Money-Act, *Anne*, therefore the same Power was now again given to the Treasury as was given by that Act, namely, to compute quarterly what was grown due for Interest and Premiums on these last *Exchequer* Bills, and to issue new *Exchequer* Bills, bearing like Interest and Premium, for Satisfaction of the same, until the said general Fund should become free, and applicable to the Uses by this and the said 3d Money-Act *Anne*, intended and directed. Thus for gaining a little Popularity to our Ministers, and a little Ease to our Landholders, we were to pay a quarterly Compound Interest of above 6*l.* *per Cent.* for the Money we were thereby oblig'd to borrow, which sort of Interest always equals the Principle in about Ten Years.

Then as to the 2d Part of this Act, for it consisted of two, as appears by the Title, her Majesty was empower'd to appoint by Letters Patents, the annual Sum of 35,000 *l.* to be issued weekly or quarterly out of the Civil List Revenue for 32 Years, from *Michaelmas* 1713, to be paid as she should direct, to such Persons as should advance the Sum of 500,000 *l.* for paying off the Debts of the Civil List; which annual Sum was during her Life to be issued out of the whole of the Civil List Revenue establish'd by the 2d Money-Act of the last *Parl.* of *K. W.* and first of *Q. Anne*, and after her

her Demise it was to be issued out of the Hereditary Part of that Revenue. And to the Disappointment of Usurers there was a Clause in this Act, by which it was enacted, that if any of the original Creditors of the Civil List had sold and assign'd the Debt or Arrear due to them, they might at any Time, within six Months after the End of that Session, redeem the same, upon paying back the Principal Sum really advanced for such Sale, with Interest at 6 *l.* per Cent. from the Time it was advanced.

There was, moreover, by a Resolution of the Committee of Ways and Means, and an Act of this Session, an additional Duty of 1 *d.* per Ell laid on all foreign-made Sails, Sail-Cloths, or Canvas, for seven Years after July 1, 1713, which was made a Fund for paying a Bounty of 1 *d.* per Ell upon all such Cloth made in Great Britain; but as this was design'd only for the Encouragement of our Home Manufacture, and not for raising Money for what is properly called the publick Service, I do not reckon it among the Money Acts of this Session.

Before I conclude this Session, I shall observe, that May 7, upon Report from the Commissioners for stating the publick Accounts, it appear'd to the House, that *William Churchill, Esq;* a Member of the House, had, while he was a Commissioner for Sick and Wounded Seamen, reserved to himself half the Profits to arise on some of the Contracts made by that Board; on which the following Resolution was agreed to *Nem. Con. viz.*

That for any Commissioner, or other Person entrusted by her Majesty in making Contracts for publick Services, to be a Partner in such Contract, or to reserve a Share for any other Person, is an high Breach of Trust, and a notorious Corruption.

And May 16, upon Report from the same Commissioners, it appear'd to the House, that *Thomas Earl*

Earl of *Wharton* had received 1000 *l.* for procuring a Place for a Gentleman, both therein named, on which it was resolved, That the giving or taking Money for procuring Offices relating to the Management of the publick Revenue, is a scandalous Corruption, and highly detrimental to the Publick.

But as both these Crimes were committed before the Act of Indemnity, 1708-9, and not excepted, as few such Crimes ever are in any such Act, the House could proceed no farther against the Criminals.

I shall likewise observe, that as the Treaty of Commerce with *France* required the passing of a new Law for rendering it effectual, it was laid before the House this Session, and a Bill actually brought in for that Purpose, which raised a most violent Contest not only in the House, but through the whole Nation; and our natural Animosity against *France* at last prevailed over the Influence of the Administration: June 18, the Amendments made by the Committee to the Bill, were reported and agreed to; but upon a Motion for its being engrossed, after a long and furious Debate, the Question was carried in the Negative, which put an End to the Treaty as well as the Bill: 'Tis true, the House afterwards, on the 23d, addressed her Majesty to appoint Commissaries to treat and settle a Scheme of Trade with *France*, but no such Scheme was ever, I believe, settled, which I am convinced, has tended greatly to the Increase of the *French* Manufactures and Commerce; and indeed it is surprizing, why we in *England* should be so averse to a Commerce with *France*, and the People in *Holland* so fond of it; for we have certainly more sorts of Goods fit for the *French* Market than the *Dutch* have; therefore, I am afraid, there is more of Passion than of Reason in our Aversion.

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I need add no more but that the Session was concluded by Prorogation *July 16*, and the Grants and Provisions made by it will stand in Abstract thus :

S U P P L I E S voted.

	l.	s.	d.
For Deficiencies — —	602,321	12	0½
For our Navy — — —	1,200,000	0	0
For our Army — — —	1,217,750	12	8
For the Civil List Debt —	500,000	0	0
	<hr/>		
	3,520,072	10	1½
	<hr/>		

P R O V I S I O N S made.

	l.	s.	d.
By the Land Tax — — —	1,000,000	0	0
By the Malt Tax — — —	700,000	0	0
By the 3d Money-Act — —	1,700,000	0	0
	<hr/>		
	3,400,000	0	0
	<hr/>		
Deficiency — — —	120,072	10	1½
	<hr/>		

This Session, as I have said, was ended by Prorogation, but as this Parliament was by the Triennial Act to expire on the 25th of *November*, being the Day of the Month on which it was by the Writs ordered to meet in the Year 1710, the Parliament was, soon after the End of this Session, dissolved by Proclamation, and Writs issued for a new Parliament to meet at *Westminster*, *November 12*, 1713.

S E C T. XV.

ANNE, *Parl. 5. Sess. 1.*

THIS Session being prorogued from *November* the 12th, 1713, it did not meet for the Dispatch of Business until *February* 16, 1713-14, and the Solemnities of chusing a Speaker, taking the Oaths, &c. being mostly over, both Houses adjourn'd on the 23d until *March* 2, when the Session was open'd by a Speech from the Throne, and on the 5th the Committee of Supply was establish'd, the Resolutions of which, that were agreed to by the House, were as follow, viz.

March 18. For 10,000 Seamen for 1714, 520,000 *l.*

April 3. For the Ordinary of the Navy, 225,700 *l.* 0 *s.* 3 *d.*

— 7. I. For the *South Sea Company*, 498,685 *l.* 10 *s.*

II. That the Number of Men to be allow'd for Guards and Garrisons in *Britain*, *Fersey*, and *Guernsey* for 1714, be 8232, Commission and Non-Commission Officers, and two independent Companies in *North Britain*, included.

April 10. I. For Guards and Garrisons, 386,427 *l.* 17 *s.* 10 *d.*

II. For the Forces in *Minorca*, 54645 *l.* 1 *s.* 3 *d.*

III. For ditto in *Gibraltar*, 34856 *l.* 14 *s.* 9 *d.* $\frac{1}{2}$.

IV. For ditto in the *Plantations*, 20170 *l.* 1 *s.* 6 *d.*

V. For supplying the Deficiency of the Fund for the *Class Lottery* 1711, for the Year ending at *Michaelmas* 1712, 67,358 *l.* 15 *s.* 7 *d.*

VI. For ditto of the Fund for the *Class Lottery* 1712, for the Year ending at *Michaelmas* 1713, 67,546 *l.* 4 *s.* 3 *d.* $\frac{1}{2}$.

VII. For

VII. For ditto of the yearly Fund granted by an Act of the 9th of *W. III.* for the Benefit of the *East India Company*, 42,576 *l.* 6 *s.* 4 *d.*

April 24. I. For the Office of Ordnance for Land Service, 55,281 *l.* 16 *s.*

II. For making good the Deficiency of Principal and Interest, upon the Act of the 3d of her Majesty's Reign, for granting the Two-thirds Subsidy, 88,741 *l.* 13 *s.* 10 *d.*

May 25. I. That the new additional Duty of 30 *l.* per Cent. *ad valorem*, laid on all Books and Prints imported into *Britain*, by an Act of the 10th of her Majesty's Reign, is a Discouragement to Learning, and prejudicial to the other Duties laid by former Acts on Books and Prints imported.

II. That the said new additional Duty on Books and Prints imported, be taken away.

III. For the Forces in *Flanders* and *Dunkirk*, until *Michaelmas* 1714, 107,831 *l.* 9 *s.* 2 *d.*

IV. For Colonel *Handasyde's* Regiment in *Jamaica*, and Colonel *Allexander's* in the *Leeward Islands*, until *Christmas* 1714, 19,308 *l.* 10 *s.*

V. For Half-Pay to Special Warrant Officers, 5862 *l.* 16 *s.* 2 *d.*

VI. For the Half Pay of Land and Marine Officers, Natives or Naturalized, 123,293 *l.* 19 *s.* 2 *d.* upon Account.

VII. For the Arrears due to Land and Marine Half-Pay Officers, at *Christmas*, 1713, 57877 *l.* 11 *s.* 6 *d.*

May 31. For the Debt due for Seamen's Wages, and to the Yards, and to the Marines, 300,000 *l.*

June 5. I. For the Military Officers and Chaplains that served in the Train of Artillery in *Flanders* and *Spain*, and on several Expeditions, which, with the Allowance they have on the Establishment of the Office of Ordnance, is to compleat their Half Pay for 1714, 2188 *l.* 9 *s.* 2 *d.*

II. For the Debt due on Account to the Land Forces, out of which the Sum of 60,095 *l.* 9 *s.* 2 *d.* is to be applied to discharge Bills of Exchange drawn by *William Cbetwynd*, Esq; her Majesty's late Envoy at *Genoa*, for Corn sent to *Barcelona*, 300,000 *l.*

III. For to be equally distributed among the Chaplains that served in the Fleet during the late War, and are not otherwise provided for, 3000 *l.*

IV. To make good the Interest on *Nevis* and *St. Christopher's* Debentures, for three Years to *Christmas* 1714, 18,540 *l.* 12 *s.* 9 *d.*

V. For the Support of *Chelsea* Hospital, and Pay of Out Pensioners; and for the extraordinary Allowance for Forage for the Dragoons in *North Britain*, 42,785 *l.* 14 *s.* 4 *d.*

These were the Supplies granted by this Session, and the Ways and Means for raising them, which were agreed to, and made effectual by Bills passed into Laws, were as follow, viz.

I. *An Act for an Aid to be raised by a Land Tax in Great Britain for the Year 1714.*

II. *An Act for charging and continuing the Duties on Malt, &c.*

III. *An Act for laying additional Duties on Soap and Paper, and upon certain Linnens, Silks, Calicoes and Stuffs, and upon Starch and exported Coals, and upon Stampd Vellum, Parchment and Paper, for raising 1,400,000 *l.* by Way of a Lottery for the Supply; and for Allowances on exporting made Wares of Leather, Sheep Skins and Lamb Skins, &c.*

By the 1st of these Money-Acts, a Land-Tax of 2 *s.* in the Pound was imposed for another Year; and by the 2^d the usual Malt-Tax was continued for another Year.

By the 3^d, the several following new Duties, over and above all former Duties, were imposed for 32 Years from the 2^d of *August* 1714, viz. On all

all Soap imported 1 *d.* per Pound; and on home-made Soap a *Halfpenny*: On Paper, Paste-boards, Mild-boards, and Scale-boards, imported, several different Duties upon different sorts particularly named, and upon all other sorts 10 *l.* per Cent. *ad valorem*; and upon all home-made, several different Duties upon the different Sorts named, and upon all other Sorts, 6 *l.* per Cent. *ad valorem*: Upon chequered, striped, and printed Linnens imported, except as therein excepted, and that may be worn here, 15 *l.* per Cent. *ad valorem*: Upon all Silks printed at home 6 *d.* per Yard, reckoning half-yard wide; upon Silk Handkerchiefs so printed 1 *d.* per Yard square; upon all Calicoes, yard-wide so printed, 3 *d.* per Yard; and upon all Linnen and Stuffs, except Woollen, yard-wide, so printed, three *Halfpence* per Yard: Upon all Starch imported 2 *d.* per Pound; and on home-made 1 *d.* per Pound: Upon all Coals exported in Foreign Bottoms, 5 *s.* per Chalden, and in *British* Bottoms, 3 *s.* except to *Ireland*, or the *Isle of Man*: And new Stamp Duties of different Sizes upon several Sorts of Writings, and upon all Deeds not otherwise charged 6 *d.* a Sheet or Piece of Paper, &c. on which they should be wrote; but this new Duty did not extend to Law Proceedings.

All these Duties were appropriated (with a Clause as usual for making good the Deficiency) towards establishing a yearly Fund of 105,000 *l.* for paying off and discharging the Principal Sum of 1,876,400 *l.* with Interest at 4 *l.* per Cent. on which was to be raised by a Lottery at 10 *l.* a Ticket, only the Sum of 1,400,000 *l.* for the publick Service, the additional Sum of 476,400 *l.* being to be paid by Way of Premium, and was distributed among the Prize or fortunate Tickets, for the Blanks were to have their whole Money repaid with Interest at 4 *l.* per Cent. so that this Lottery too might properly enough be said to be all Prizes and no Blanks, and the Publick was thus to pay a Premium of 34 *l.* per Cent. for the Money borrowed, with an Interest

Lottery Expended

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at the Rate of above 5*l.* 7*s.* *per Cent.* for 4*l.* *per Cent.* upon 1,876,400*l.* is above 5*l.* 7*s.* *per Cent.* on 1,400,000*l.* But as the legal Interest of Money was by an Act of this Session reduced to 5*l.* *per Cent.* it was necessary, it seems, to make the Ignorant believe, that the Publick could borrow for *four*.

These were all the Provisions made by this Session ; but in this, as well as every former, several Alterations were made with Regard to our Taxes, or to the Methods of collecting them, or the Drawbacks payable upon Exportation. For Example, in this Session the Duty of 30*l.* *per Cent. ad valorem* upon Books imported, was abolish'd : A Drawback was allow'd upon home-made Salt, employ'd in curing Fish taken in the *North Seas* : A Bounty, instead of Drawback, was allow'd upon Leather Manufactures exported ; and an Allowance of 8*l.* *per Cent.* instead of the former Allowances, was directed to be made to the Merchant at Importation, out of *all* the Duties payable on Tobacco. But to take Notice of, and explain every such Alteration, would make my History become almost as voluminous as our late Statute Books ; therefore I neither have, nor shall hereafter take Notice of any but such as are very remarkable.

Besides the Supplies I have already mention'd, there was an eventual Expence of 105,000*l.* brought upon the Nation, to wit, 5000*l.* by her Majesty's Proclamation issued towards the latter End of this Session, and 100,000*l.* promised by a Resolution of the House of Commons, *June* 24, to any one that should apprehend the *Pretender*, in case he should land, or attempt to land, in any of her Majesty's Dominions. Yet notwithstanding this Proclamation and Resolution, notwithstanding many express Declarations from the Throne in Favour of the *Hanover* Succession, and notwithstanding that Succession's having been acknowledged or guarantied by every Treaty lately concluded, there were Multitudes of People who believed, that her Majesty and her new Ministers had some Design to

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alter the Succession in Favour of the exiled Family, upon such Conditions and Limitations as might secure our Religion and Liberties. The *Jacobites* all to a Man believ'd it; and if all the *Whigs* did not, they at least pretended to believe it: Nay, many of them, I am convinced, did believe it; for some of the most moderate began to temporize, and were *so unreasonable, so foolish, and so ridiculous*, as to find Fault with the Act of Limitation, passed the last Year of King *William's* Reign, by saying, that there ought to have been a Clause in it, for giving some such Indulgence to the exiled Family, as had been given to a Popish Successor to a Land Estate, by an Act passed the preceding Year of the same Reign, who by that Act might recover his Estate from the Protestant Successor, by taking the Oaths therein appointed to be taken; for said they, a *Bigotted Papist* will never be an *Occasional Conformist*, and a King who is not a *Bigot* will never risk his Crown for the Sake of any Sect of Religion whatever; *but neither of these Positions will be granted by any one who knows the Maxims of the Church of Rome.*

There was likewise another Debt contracted, and a new Tax imposed by an Act of this Session, meaning, the Act for stopping *Dagenham* Breach, by which a Duty of 3 *d.* per Ton Burthen was laid upon every Ship or Vessel coming into the Port of *London*; (except *Colliers*, Fishing Vessels, Ships or Vessels in Ballast only, and Coasters) and upon every Coaster, (except *Colliers*, Corn Vessels, Fishing Vessels, and Ships or Vessels in Ballast only) 3 *s.* each Voyage made to the said Port; and also 1 *d.* per Chalder for all Coals and Culm discharged at the said Port. Which Duties were to continue for Ten Years from *July 10, 1714*; and appropriated to the stopping of the said Breach; and for the due Application of the same, the Trustees were to account every Year to Parliament, and were enabled to borrow Money at 6 *l.* per Cent. for the aforesaid Purpose. But as the Money to be raised by this Act was not to be applied to what is properly

called the publick Service, I did not reckon it amongst the Money Acts of this Session.

I shall now conclude, as usual, with an Abstract of the Grants and Provisions made by this Session, which ended by Prorogation, *July 9, 1714*:

S U P P L I E S voted.

For the Navy	765,700	0	3
For the Army	852,652	9	4
To make good Deficiencies	264,308	10	0
To pay Debts and Arrears	679,412	4	3
	<u>3,062,079</u>	<u>3</u>	<u>11</u>

P R O V I S I O N S made.

By the Land Tax	1,000,000	0	0
By the Malt Tax	700,000	0	0
By the 3d Money-Act	1,400,000	0	0
	<u>3,100,000</u>	<u>0</u>	<u>0</u>

Excess ————— 37920 16 1

With Regard to the Land Tax, I know, that before the Union it amounted to something less than I have stated it at, and since the Union to something more; but as Ministers, like other Spendthrifts, always anticipate the Revenue, every Land Tax is provided with a Clause of Credit, which enables them to borrow Money at Interest upon it, and if that Interest be deducted, as it ought, the Tax never brought in for the publick Service so much as I have stated it at in my Abstracts.

As this Session was the last of *Queen Anne*, she having died *August 1, 1714*, I shall therewith conclude this second Part of my History; and as it has already swelled to a greater Bulk than I designed, I shall annex only the following publick Account, reserving the rest for the two following Parts.

F I N I S.